

UNITED PROVINCES EXCISE DEPARTMENT

SUPPLEMENT

TO THE

EXCISE MANUAL

(Vols. I and II)

Corrected to 1st July, 1922



ALLAHABAD.

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PREFATORY NOTE

THE issue of the supplement to the United Provinces Excise Manual, Volumes I and II, is necessitated by the introduction, with effect from the 1st April, 1922, of wide changes in the system of excise administration following the recommendations made by the United Provinces Excise Committee of 1921. Consequent on the changes certain of the rules of the Manual become obsolete, others require amendment; and, in certain cases, it has been necessary to draft new rules. The issue of a large number of correction slips, to a Manual already overcrowded with them owing to changes introduced since its issue in 1914, would render the Manual unwieldy and inconvenient of reference. The object of the supplement is to avoid this. It contains not only the amendments of, and additions to, the rules resulting from recent changes, but also all those previously made. The rules affected are arranged in chronological order in the supplement, so that if it is used with the two main volumes reference should be easy and convenient. As experience is gained of the new system further amendments of rules will no doubt be found necessary. For these, correction slips will be issued from time to time, and the blank pages in the supplement are intended to be utilised for pasting each slip according to the number of the rule affected by it, opposite to the nearest number in the supplement, so as to retain the chronological order as far as possible. It is hoped that the supplement will be found useful to all officers. It is intended to publish a new Manual as soon as the new systems of administration attain a sufficient degree of stability.

T. GIBB,

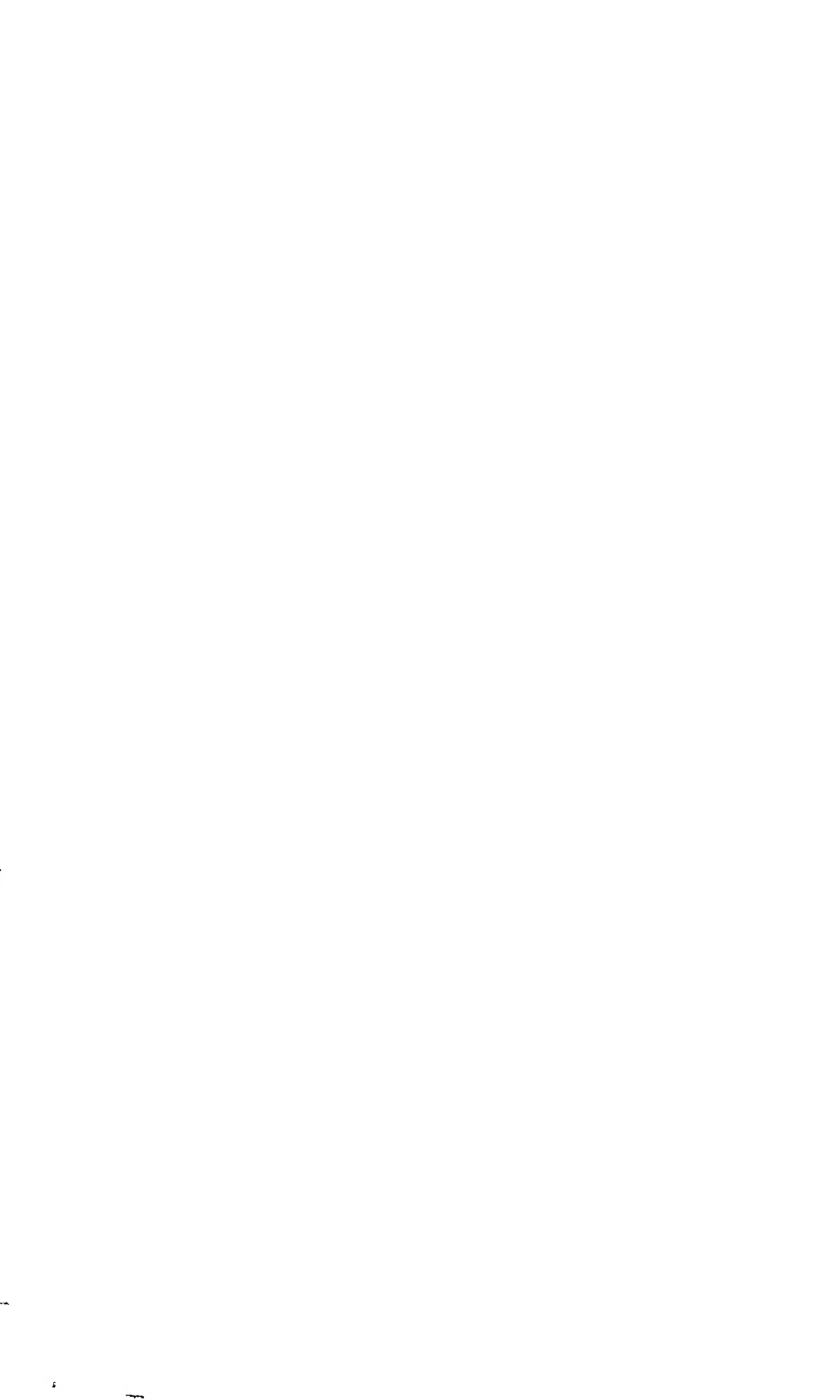
Excise Commissioner, United Provinces.

Volume I—EXCISE MANUAL.

A—LAWS.

Page	Section.	Amendment or addition	
2	3	<p><i>For clause (9) substitute the following :—</i></p> <p>“(9) ‘Denatured’ means rendered unfit for human consumption in such manner as may be prescribed by the Local Government by notification in this behalf</p> <p>When it is proved that any spirit contains any quantity of any substance prescribed by the Local Government for the purpose of denaturation the court may presume that such spirit is or contains or has been derived from denatured spirit.”</p> <p><i>For clause (12) substitute the following :—</i></p> <p>“Intoxicating drug” includes “(a) cocaine, (b) ganja, bhang, charas, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant (<i>cannabis sativa</i>), from grain or from other material and not included in the term “liquor,” but does not include opium or anything included within the meaning of that word as defined in the Opium Act, 1878,”</p> <p>“(c) any other substance which the Local Government may specify by notification, together with every preparation and admixture of the same.”</p>	Act I of 1915.
3	...	<p>In clause (22) <i>insert</i> the word “room” <i>after</i> the word “shop”</p> <p><i>Add</i> the following clause after clause (22) —</p> <p>(23) “Cocaine includes coca leaves, any alkaloid or substance prepared from the coca plant and any preparation or admixture of any of the above ”</p>	Act IV of 1919.
3	5	<p>In line 3 <i>insert</i> the word, brackets and letter “and (b)” <i>after</i> the word, figures, brackets and letter “section 3 (12)(a)”</p>	Act III of 1913.
15	48	<p><i>For</i> the expression “other excise officer” <i>substitute</i> the expression “officer of the Excise department ”</p>	Act I of 1915

Page	Section.	Amendment or addition
16	49	<p>In sub-section (1) <i>for</i> the opening words ending with the word "investigate" <i>substitute</i> the following —</p> <p>"A police officer not below the rank of an officer in charge of a police station and an officer of the Excise department not below such rank as the Local Government may prescribe may investigate "</p> <p>In sub-section (2) <i>for</i> the words "every officer so empowered may within such limits" <i>substitute</i> the words "any such officer may "</p>
16	51	<p>In line 3 <i>insert</i> the word and figures "section 60A" <i>after</i> the word and figures "section 60 "</p>
16 & 17	53	<p>In sub-section (1) <i>for</i> the opening words and figures ending with the words and figures "or section 65" <i>substitute</i> the following. —</p> <p>"Whenever a Collector or an officer of the Excise department not below such rank as the Local Government may prescribe or a police officer not below the rank of an officer in charge of a police station has reason to believe that an offence punishable under section 60, section 61, section 62, section 63, or section 65 "</p> <p>In the proviso to sub section (1) <i>for</i> the words "an <u>excise officer</u>" <i>substitute</i> the words "any officer "</p> <p>In sub-section (2) <i>for</i> the words "Every Collector or other excise officer" <i>substitute</i> the words "The Collector or other officer "</p>
17	54	<p>In the first line of the proviso <i>insert</i> the word and figures "section 60A" <i>after</i> the word and figures "section 60 "</p>
17	56	<p>In lines 3 and 5 <i>for</i> the expression "excise officer" <i>substitute</i> the expression "officer of the Excise department. "</p>
17	58	<p>In line 5 <i>for</i> the expression "excise officer" <i>substitute</i> the expression "officer of the Excise department "</p>
18	60	<p><i>Substitute</i> the following <i>for</i> the last portion of the section beginning with the words "shall be punished" and ending with the words "or with both" —</p>



Page.	Section	Amendment or addition.
18	..	<p>"shall be punished, if the offence is committed in respect of cocaine, with imprisonment which may extend to one year, or with fine which may extend to two thousand rupees or with both, and in any other case with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both "</p> <p><i>Insert</i> the following as new sections 60A and 60B.—</p> <p>60A. Any owner, occupier or person having the use of any place who uses such place for the commission of an offence respecting cocaine or for abetting the commission of an offence under this Act in respect of cocaine, or knowing or having reason to believe that such place is being used for the afore-said purpose permits it to be so used, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to Rs 2000, or with both</p> <p>60B (1) Whenever any person is convicted of any offence under this Act in respect of cocaine before a High Court, a court of session or the court of a district magistrate, a sub-divisional magistrate, or a magistrate of the first class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine, such court may, at the time of passing sentence on such person, order him to execute a bond for a sum which having regard to his means shall not be excessive, with or without sureties, for abstaining from such offences during such period, not exceeding three years, as it thinks fit to fix.</p> <p>(2) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void</p> <p>(3) An order under this section may also be made by an appellate court when disposing of an appeal or by the High Court when exercising its powers of revision.</p> <p>(4) The proceedings subsequent to the making of any order under this section shall be regulated as nearly as may be by the provisions of sections 120, 122, 123, 124, 125 and 126 of the Code of Criminal Procedure, 1908, as if such order had been made under section 106 of the said Code, and the</p>

Act IV of 1919.

Page.	Section	Amendment or addition.
		provisions of sections 513, 514 and 515 of the said Code shall apply where a bond is executed or required to be executed under this section "
19	62	<p><i>For this section substitute the following :—</i></p> <p>" Whoever renders or attempts to render fit for human consumption any spirit (whether manufactured in British India or not) which has been denatured, or has in his possession any denatured spirit which has been rendered fit for human consumption or in respect of which any attempt has been made to render it so fit shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both "</p>
20	69	In the second line <i>insert</i> the word and figures " section 60A " <i>after</i> the word and figures " section 60 "
20	70(1)(a)	<i>Insert</i> the word and figures " section 60A " <i>after</i> the word and figures " section 60 "
23	Schedule	<p>Below the " schedule " <i>insert</i> the following :—</p> <p>" Section 5 of the United Provinces Excise Act I of 1915</p> <p>So far as may be necessary to validate anything hitherto done, the United Provinces Excise Act, 1910, as amended by this Act, shall be deemed to have been in force from the date of the commencement of that Act "</p>

B — RULES

Page	Rule no.	Amendment or addition.								
25	2	<p><i>Substitute the following for the last sentence —</i></p> <p>‘ While it is necessary to emphasise that considerations of revenue are to be in subordination to the promotion of temperance, every endeavour should, nevertheless, be made to ensure to the State as large a share as possible of the profits accruing from the sale of excisable articles by methods which admit of the most efficient supervision and control ’</p>								
26	3	<p><i>Substitute “Indian” for “native” in the last sentence</i></p>								
26	4	<p><i>Omit the sentence beginning with the words “In addition to cocaine” and ending with the words “preparations and admixtures of any of the above”</i></p> <p><i>To the marginal reference add “notification no. 253/XIII—159 dated the 8th May, 1914, notification no. 49/XIII—76, dated the 20th January, 1916, and notification no. 1188/XIII—42B, dated the 4th October, 1918”</i></p> <p><i>Substitute the following for the note to this rule.—</i></p> <p>“NOTE—All preparations containing an intoxicating drug other than cocaine which the Collector, Customs, Bombay, has already passed, or may subsequently pass, as containing a proportion of such drug so small as to be negligible, or as being for other reasons incapable of being used as an intoxicant, and such medicinal preparations containing cocaine as the Government of India has already specified or may subsequently specify as fit for exemption, have been exempted under section 76 from the provisions of the Excise Act and of the rules made under it provided that (1) the exemption shall not apply to the imports of these preparations by sea through the post, (2) every preparation shall be labelled with the manufacturer’s name, and (3) the exemption allowed by this note shall not extend to preparations manufactured by any maker or firm whose produce may be declared by the Local Government to be excluded from the scope of this note</p> <p><i>A list of such exempted preparations is contained in appendix D”</i></p>								
26	5	<p><i>Substitute the following for rule 5 —</i></p> <p>“5. The following quantities of the several excisable articles are declared, with respect to the whole of the United Provinces, to be the limit of sale by retail.—</p> <table><tr><td>Foreign liquor</td><td>..</td><td>..</td><td>Two imperial gallons or twelve reputed quart bottles</td></tr><tr><td>Country spirit</td><td>..</td><td>..</td><td>One seer of 35° U P or its equivalent in spirit of other strengths</td></tr></table>	Foreign liquor	Two imperial gallons or twelve reputed quart bottles	Country spirit	One seer of 35° U P or its equivalent in spirit of other strengths
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Page.	Rule no.	Amendment or addition
		<p>Country fermented liquor Four seers <i>Bhang</i> or any preparation or admixture thereof One quarter seer or 20 tolas. <i>Ganja, charas</i> or any prepara- tion or admixture thereof Five tolas</p> <p><i>Exception</i> — In tracts where the farming and outstill systems are in force, the limit of sale by retail of country spirit is fixed at one gallon or six reputed quart bottles."</p>
26	7	<p>In the 2nd line of the paragraph following clause "(4) to intoxicating drugs" insert the word "non- contract" between "into" and "warehouses", and add the following at the end of the paragraph "in districts not under the contract supply system"</p> <p>At the end of the rule add the following para- graph — "Fixed duties by weight are levied upon <i>ganja</i>, <i>charas</i> and <i>bhang</i> stored under bond in contract warehouses in districts where the contract supply system is in force. The duties are collected before the drugs are issued from the warehouses"</p>
27	8	<p>After clause "(2) Fixed" add the following clauses:— "(3) Levied in the form of a graduated surcharge on the quantity issued for sale in the preceding month according to a prescribed scale (4) Levied in the form of a uniform surcharge paid along with the fixed duties"</p>
27 & 28	9	<p>Under "A — Liquor (2) country spirit" cancel the clause "(a) Licence fees . supply system)" and renumber the clauses (b) and (c) as (a) and (b) After "(3) <i>tari</i> (including <i>darbakra</i>)" add "in areas under the farming and shop to shop systems"</p>
28	10	<p>Under "A — Liquor (2) country spirit" cancel clauses (a) and (b) and remove "(c)" from the beginning of the remaining clause</p>
28	10	<p>Add the following as new rules — "IOA. In the following cases shop licence Graduated surcharge fees are levied monthly in licence fees. arrears, in accordance with a prescribed scale, on the quan- tities issued to each shop."</p>

Page	Rule no.	Amendment or addition.
		<p>(2) <i>Under section 50 of the Excise Act</i>—All officers of the Excise, Salt, Opium or Land Revenue departments, and all police officers including the provincial chaukidari force, town, village and road chaukidars, in respect of offences punishable under section 60 (a), (g), or (j)</p> <p>All officers of the Excise, Salt, Opium or Land Revenue departments in receipt of a salary of over 20 rupees a month, all police officers in charge of stations, and police officers of or above the rank of sub inspector, in respect of offences punishable under section 60 (b), (c), (d), (f) or (i), or under section 62 or 63 All officers of the Excise department of and above the rank of excise inspector in respect of offences punishable under section 65.</p> <p>(3) <i>Under section 74 of the Excise Act.</i>—Collectors, Assistant and Deputy Collectors appointed as officers in charge of excise, Deputy Excise Commissioner and Assistant Excise Commissioners are empowered to accept composition in lieu of the cancellation or suspension of a licence, permit or pass under clause (a) or clause (b) of subsection (1) of section 34, or to compound an offence punishable under section 64 or section 68, or to release property seized as liable to confiscation under the Act on payment of the value thereof</p> <p>NOTE —Excise inspectors or sub-inspectors in the province of Delhi or in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab are authorised to exercise the powers given by section 50 of the United Provinces Excise Act, IV of 1910, of arrest, seizure, search and detection in respect of any offence connected with cocaine and punishable under section 60 of the said Act.</p>
30	15	<p>In the beginning of the 2nd sentence <i>add</i> "Deputy Excise Commissioner and"</p> <p>In the beginning of the 3rd and 4th sentences <i>add</i> "Deputy Excise Commissioner,"</p> <p>To the marginal reference <i>add</i> "and notification no 781/XIII—193, dated the 8th September, 1920 "</p> <p><i>Insert</i> the following note under this rule—</p> <p>"NOTE — Excise inspectors or sub inspectors in the province of Delhi or in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab are authorised to exercise (a) the powers given by section 49 of the United Provinces Excise Act, IV of 1910, to investigate into any offence committed in respect of cocaine and punishable under section 60 of the said Act, and (b) the powers under section 58 of the said Act to search without warrant any place where any such offence is being, or is likely to be, committed, and the further powers under that section of seizure, detection, search and arrest "</p>

Page.	Rule no.	Amendment or addition
30	16	<i>Add the following clause under (A) of this rule:—</i> “(9) under section 20 (4) of the Act to exclude from the operation of the first proviso to rule 69S any person belonging to the class described in clause (2) thereof who in its opinion has abused the privilege conferred thereby”
31	18	<i>In clause (6) for “Raja Sardar Bahadur Singh” substitute “Raja Bijai Bahadur Singh Bahadur” for “Raja Ram Singh” substitute “Raja Chit-tar Singh” and for Rao Sheo Warshan Singh” substitute “Rao Udaibir Singh”</i>
32	20	<i>For the penultimate sentence beginning with the words “He may delegate” and ending with the words “excise administration” substitute the follow- ing —</i> “ <i>He may delegate to an Assistant Collector of not less than five years’ standing the subordinate charge of the district excise administration, provided that the Excise Commissioner may sanction such delegation by the Collector to an Assistant Collector of less than five years’ standing”</i>
32	21	<i>Substitute the following for this rule.—</i> “ 21. An annual conference will be held in each District Conferences district in the month of March or April, which will be attend- ed by the district officer, the Superintendent of Police, the officer in charge of excise, the Assistant Excise Commissioner, the police and excise inspectors of the district, and such other officers as the district officer may invite. At these conferences questions relating to excise policy and administration will be discussed, and concerted action, when necessary, arranged between the excise staff and the police. A copy of the proceedings will be forwarded to the Excise Commissioner through the Divisional Commis- sioner”
33	23	<i>Delete the last sentence of this rule</i>
33	”	<i>Under B—Duties of special excise staff add the following —</i> “ <i>I—Deputy Excise Commissioner.</i> 27A. The Deputy Excise Commissioner advises the Excise Commissioner on all points connected with the ad- ministration of the department. He has the fullest powers of inspection of the work of the staff generally, from Assistant Commissioner downwards, and he has in particular the charge of

Page.	Rule no.	Amendment or addition
		<p>distilleries and bonded warehouses. The Deputy Excise Commissioner may be placed in direct charge of any department of the excise administration in the provinces, or of the excise work in any specified local area within the provinces subject to the general control of the Excise Commissioner and any conditions that the latter may consider it advisable to impose."</p> <p><i>For "I—Assistant Commissioners" substitute "II.—Assistant Commissioners," page 33 For "II—Excise Inspectors" substitute "III.—Excise Inspectors," page 3. For "III—Excise Moharrirs" substitute "IV.—Excise clerks," page 37."</i></p>
83	28	<p>Open this rule with the following — "Subject to the provisions of rule 29A "</p>
84	29	<p><i>Substitute</i> the following for this rule — "Assistant Commissioners will submit at the end of each month to the Commissioner a report of the work done during the past month by each inspector and by themselves, together with a statement showing their movements. Matters requiring orders will be separately reported "</p>
34	29A	<p><i>Add</i> the following as a new rule 29A.— "29A. The Collector shall be consulted by the Assistant Commissioner on all important points and shall be kept informed by that officer of the general progress of administration. He is authorised, subject to the control of the Excise Commissioner, to give the Assistant Commissioner instructions as to what matters he should look into and report on, especially during his stay in the district, such reports being sent directly to the Collector. The appointment of Assistant Commissioners does not relieve the Collector of responsibility for the excise administration of his district "</p>
34	30	<p><i>Substitute</i> the following for rule 30.— "30. Assistant Commissioners are required to be on tour as a general rule not less than 150 days in the year, but the Excise Commissioner is authorised to relax this rule, if necessary, and to issue instructions regarding the distribution of the days spent on tour over different parts of the year "</p>

4 to 17, 1432 Substitute for the following for these rules:—

" 32. (1) Subject to the provisions of rules 13 and 20A inspectors will work partly, at least, under the direct orders of the Assistant Excise Commissioner. They will also carry out any orders of the Collector of the district and will keep him informed of all matters of importance.

Where a district is not included in the charge of an Assistant Excise Commissioner, the Inspector will work under the orders of the Collector.

(2) A definite circle will be allotted by the Excise Commissioner to each inspector who will not be permitted to leave it without orders, except under special circumstances which must always be explained.

For each circle headquarters will be fixed and an inspector is required, as a general rule, to be on tour and away from headquarters for not less than 175 days in the year. The Assistant Commissioner is authorised to relax this rule, if necessary, specially in the case of inspectors who are in charge of bonded warehouses and to issue instructions regarding the distribution of the days to be spent on tour over different parts of the year. This is one of the matters in which Collectors should be consulted (rule 20A).

The Assistant Excise Commissioner should send immediately a copy of any order relaxing the rule to the Excise Commissioner.

Note—In districts not included in the charge of an Assistant Excise Commissioner, the Collector will issue instructions regarding the distribution of the days to be spent on tour over different parts of the year.

(3) A daily diary in form G.50 must be maintained in duplicate, one copy being sent by post daily to the Assistant Excise Commissioner. This will contain a brief abstract of the work done, details will be entered in the village, shop or vendor registers, or in a separate report submitted to the Assistant Excise Commissioner.

In the course of village inspection the liabilities of owners and occupiers of land under section 57 of the Act should be impressed upon them, the names of the persons so instructed should be entered in the diary. If any deviation is made from the sanctioned programme the reasons must be given in the diary.

Each excise inspector shall also submit reports of the results of enquiries on special or general points.

Page.

Rule no

Amendment or addition.

on which information is desired by the Assistant Commissioner or by the officer in charge of excise or the Collector. He shall with as little delay as possible send a special report to the Assistant Excise Commissioner of any discovery he may make of any offence against the Excise Laws or other matter requiring immediate notice.

NOTE 1.—In districts not included in the charge of an Assistant Excise Commissioner the excise inspector shall keep a brief diary in form G 50 of the work done by him daily and shall send a copy of it at the end of each fortnight to the officer in charge of excise or to the Collector, if the Collector so directs. In addition to the diary, he shall maintain a shop register of inspections which will be forwarded at the end of each fortnight through the officer in charge of excise to the Collector for his information.

NOTE 2.—Inspectors who have no peripatetic duties need not maintain the diary.

(4) In the diary of every Saturday inspectors will embody a programme of the tour projected for the following week.

NOTE.—This is not required for the districts not included in the charge of an Assistant Excise Commissioner.

(5) Excise inspectors are responsible for maintaining up to date the following registers —

(a) The village register (Form G 52) in which shall be entered such villages as the Assistant Excise Commissioner may direct. Only such villages shall be entered as require careful supervision, whether because persons convicted of excise offences live in them, or because excise offences have occurred in them, or for any other special reasons.

Notes shall be made in this register of all matters of permanent interest connected with excise, copies of history sheets of excise offenders, belonging to the village, if any have been prepared, being placed in it.

The Assistant Excise Commissioner may direct that any village entered in this register shall be visited once in every 2 months. An index shall be prepared of all villages entered, the date of visiting each village shall be noted opposite the name of the village in the index.

In the case of municipalities, notified areas, and town areas, entries shall be made in the village register for the whole area unless the Assistant Excise Commissioner directs that separate entries be made for selected *muhallas*.

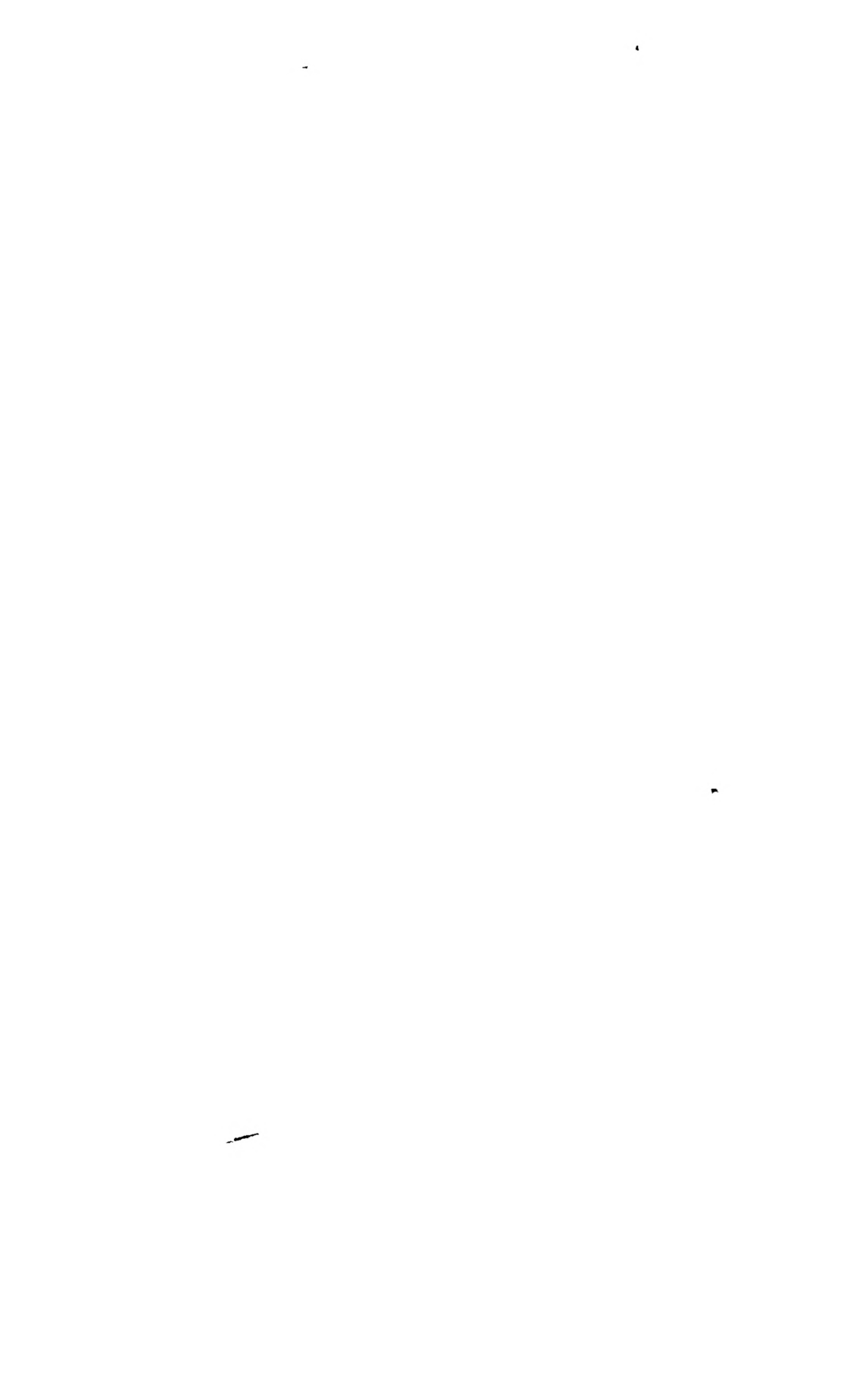
NOTE.—The above will not apply to the districts not included in the charge of an Assistant Excise Commissioner.

Page	Rule no.	Amendment or addition.
		<p>(b) The shop register (Form G. 54) in which will be recorded the results of shop inspections. When first opened the names of the vendors, license fees and annual sales for the past 3 years should be entered, and space left for entries during the next 5 years. Inquiries should be made from customers and others as to the observance of the conditions of the licence, and any breach thereof should be distinctly specified.</p> <p>Note should be made as to the sources of supply, cost, selling price, strength of liquor, quality of the article sold, correctness of measures, condition of accounts and similar matters.</p> <p>(c) Register of licensed vendors (Form G. 53). This need only be maintained in the case of vendors who engage directly for their licences and not for farmers' tenants. All notes regarding the work and character of the vendors should be submitted to the Assistant Excise Commissioner for approval before entry in this register.</p> <p>(6) At the end of each month inspectors will submit with the travelling allowance bill a monthly statement of work in Form G 51 to the Assistant Excise Commissioner.</p> <p>(7) The excise inspector on preventive duty is required to inspect minutely the working of all excise arrangements, and inquire into the nature and extent of all suspected evasions of the law. He must bring to the notice of his superior officer any defect which he may discover or improvements which may suggest themselves.</p> <p>(8) The excise inspector is not directly concerned with the collection of the excise revenue, but it is his duty to watch collections and to bring to the notice of the Collector or officer in charge of excise any neglect of orders or accumulation of arrears. For this purpose he is authorised to examine all registers maintained under the rules at tahsil offices. Tahsildars will direct the official in charge of the excise registers to produce them on the application of an excise inspector. He should examine these registers at least twice a year and record in his inspection note the result of his examination.</p>

Page	Rule no	Amendment or addition.
		<p>(9) Inspectors are forbidden to stay in the house or at the expense of any excise contractor or licence holder or to place themselves under any obligation to such persons Those provided with tents are expected to use them except in the rains or in the case of sudden and long journeys</p> <p>As to relations with licensees</p> <p>(10) The points ordinarily requiring attention at the inspection of shops are detailed in Form G 55, but the list is not exhaustive and it should be borne in mind that shop inspection is only a part of an inspector's work, he must familiarize himself with the business method of farmers and licensees and be particularly alert to detect trade combinations; he must also acquaint himself with the general course of trade in excisable commodities, the classes which consume them, and villages in which illicit practices are suspected.</p> <p>As to shop inspection</p> <p>(11) It will sometimes be found advantageous for inspectors of adjoining districts to work together on the common border or, in the case of districts bordering upon other provinces, with the inspectors of those provinces Assistant Commissioners should arrange this procedure when it is considered necessary.</p> <p>Co-operation with other districts</p> <p>(12) In districts where spirit passes through a high duty zone to a low duty area, it is very necessary to verify the arrival in the low duty area of as many consignments as possible The sales in the shops adjoining a high duty area require careful scrutiny, so that a shop may be removed in case it is found that it is frequented by consumers from the high duty area</p> <p>As to scrutiny of sales and consignments in low duty areas</p> <p>(13) In the districts where the collection of wild hemp is permitted, care should be taken that villagers do not water, manure or otherwise cultivate hemp plants, which may have been of spontaneous growth to start with The fact that such plants exist in cultivated fields is evidence that they have been intentionally preserved</p> <p>In regard to hemp plants where collection of wild hemp is permitted</p> <p>(14) An excise inspector may, with the permission of the Magistrate, under section 495 of the Criminal Procedure Code, be deputed</p> <p>As to conduct and prosecutions</p>

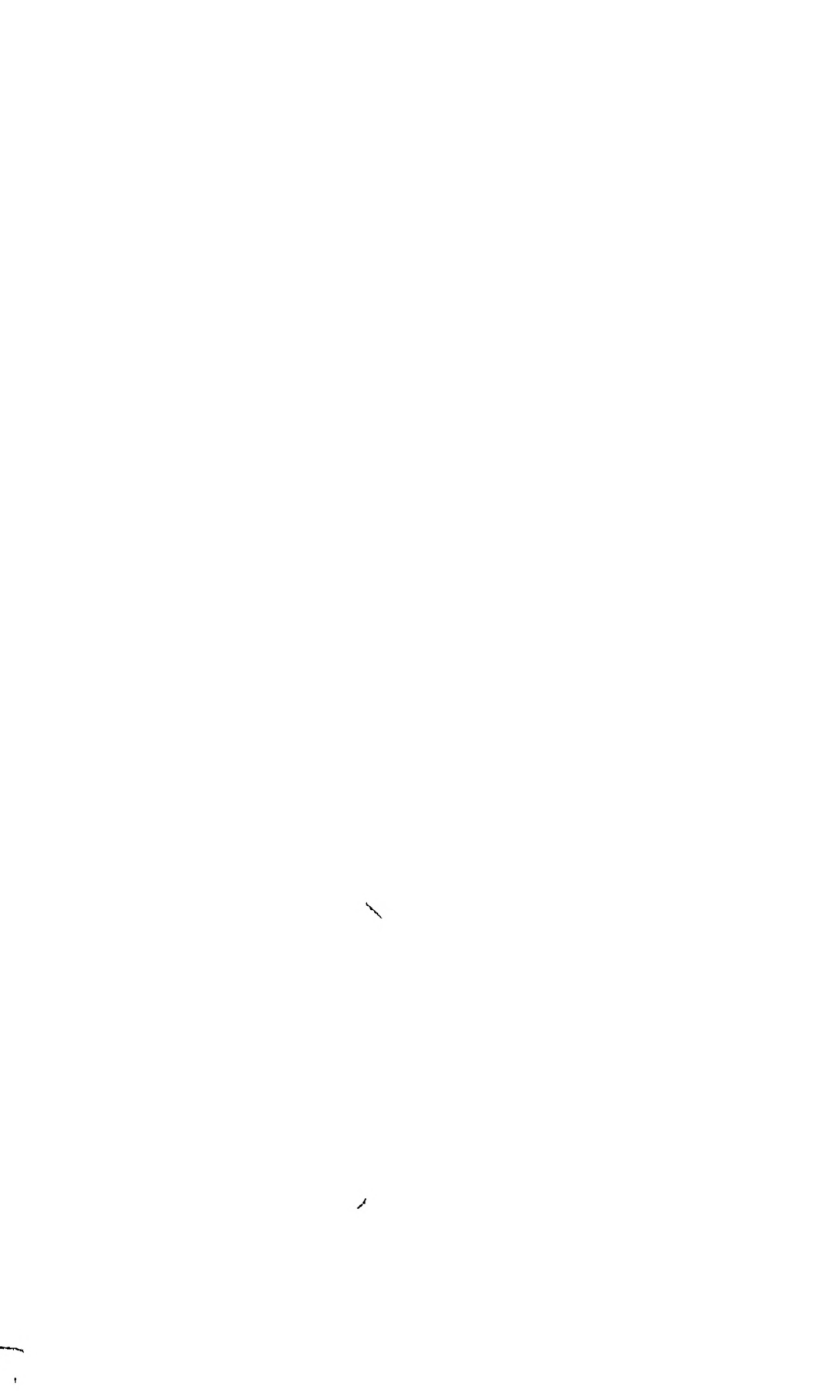
Page	Rule no.	Amendment or addition.
		by the Collector to conduct the prosecution in cases under the Excise and Opium Laws when special circumstances render this desirable.
		32. When in charge of a distillery or warehouses it is the excise inspector's first duty to control gauging, storage and issue of spirit, to see that the prescribed accounts are regularly kept up, and particularly to enforce all precautionary measures against the illicit issue of spirit "
37	33	<i>Substitute the following for the present rule —</i> "33. Clerks may be appointed to distilleries and bonded warehouses where they will work under the control and supervision of the excise inspectors in charge, or to the office of an Assistant Excise Commissioner, to work under his immediate supervision and orders."
37	34	<i>Substitute the following for the present rule —</i> "34. The duty of a clerk attached to a distillery or bonded warehouse is to prepare the passes, make entries in pass-books, maintain the registers and prepare the returns prescribed by these rules as required by the district or excise authorities. When attached to an Assistant Commissioner's office the clerk's duty is to maintain the office registers, prepare all returns, and to attend to correspondence "
37 and 38.	35,36,37	<i>Substitute the following for rules 35, 36 and 37 —</i> "35. A candidate for the post of excise inspector must, unless already in the service of Government, fulfil the general conditions of employment as specified in paragraphs 332, 337 and 340 of the Manual of Government Orders. Nominations will be made by the Board of Revenue, the Excise Commissioner and Commissioners of divisions. Nominees of Commissioners of divisions must be residents of their divisions. The number of nominations will depend on the vacancies anticipated in the year. Government reserves the right of making direct nominations. Nominations will be made in November and December of each year. All nomination rolls should reach the office of the Board of Revenue before the 1st January.

Page.	Rule no.	Amendment or addition
		<p>The age of every candidate not already in the service of Government must be not less than 21 and not more than 24 years on the 1st of January next following the date of nomination.</p> <p>Nomination rolls should contain the following information :—</p> <ol style="list-style-type: none"> (1) Applicant's name (2) Caste (3) Date of birth (stating method of verification) (4) Examination passed (certified copies of certificates). (5) Father's name, occupation or profession, and place of residence (6) Social position of the family, and services rendered to the State by applicant or members of his family (7) Relatives in Government service, posts held by them, and their relationship to applicant (8) A certificate of health and physical fitness for service in accordance with article 49, Civil Service Regulations (9) A certificate of ability to ride, signed by a district officer (10) Certificate of conduct signed by the principal of the educational institution at which the applicant last studied <p>36. Selection will be made from among the nominees (except the Government nominees), usually in February, by a committee consisting of a Member of the Board of Revenue and the Excise Commissioner. This will be a provisional selection of about 50 per cent above the number of candidates required. The candidates then selected will undergo a month's training in excise laws and distillery work. On the expiry of that period they will be examined, and those who head the list (provided they obtain not less than 50 per cent of marks) will be finally selected as approved candidates for excise inspectorship. They will undergo a further month's training (which may, if necessary, be extended) in practical work before they will be considered fit to hold officiating appointments.</p> <p>Approved candidates will be considered to be on probation for at least one year from the date of final selection, during which they will be required to pass a further examination in the Excise Manual. If</p>



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		<p>during that period a candidate fails to give satisfaction, or to pass the further examination, his services may be dispensed with by the Board of Revenue. The seniority of a permanently appointed candidate will ordinarily depend on the aggregate of marks in the two examinations</p> <p>37. The Board of Revenue may in exceptional cases appoint as probationary inspectors persons already in the service of Government, who have not been nominated under the above rules. Such probationary inspectors must pass the two prescribed examinations before they can be confirmed "</p>
38	38	<p>In line 4 for "Rs. 125 " substitute " Rs. 150 " and in line 5 for " Rs. 150 " substitute " Rs 185 "</p>
38	39	<p><i>Substitute the following for rule 39 —</i></p> <p>"39. The cadre of excise inspectors is divided into six grades in which the pay is respectively Rs. 300, Rs 240, Rs. 185, Rs 150, Rs. 130 and Rs 100 "</p>
38	40	<p><i>Substitute the following for this rule —</i></p> <p>"40. Excise inspectors employed on peripatetic duty while travelling on tour within jurisdiction shall be granted a daily allowance of Re 1-8-0. In addition to the daily allowance they shall get a tentage allowance of annas ten <i>per diem</i> in the plains and annas fifteen in the hills. Excise inspectors required to tour in the hills shall be granted travelling allowance at a daily rate of Rs 2-8-0 on marching days and Re 1-8-0 for halts with the proviso that all such journeys are certified by the Superintendent or Deputy Commissioner to be performed on public service in the hills. Subject to the same condition the inspector at Dehra Dun, who is on special occasions required to go through to Chakrata in a day, shall be permitted to perform the journey in a tum-tum and allowed a fixed sum of Rs. 12 for the journey. Allowances for journeys by rail or steamer shall be drawn as provided for by article 1039 of the Civil Service Regulations. For a journey within jurisdiction partly by rail and partly by road, an excise inspector may draw mileage allowance under article 1065(22) of the Civil Service Regulations in respect of the journey performed</p>

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		by road in addition to double the railway fare of the class by which he is entitled to travel, or daily allowance, whichever is greater "
39	41	<i>Cancel</i> this rule
39	42	<p><i>Substitute</i> the following for this rule. —</p> <p>" 42. Collectors are authorised to grant excise inspectors, during each calendar year, casual leave not exceeding the period prescribed by the orders of Government</p> <p>NOTE —In districts included in the charge of an Assistant Commissioner, Assistant Commissioners are similarly empowered to grant casual leave, information of the grant of leave must be promptly sent to the Collector</p> <p>An application for leave, which does not state that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspectors concerned."</p>
39	43	<p><i>Substitute</i> "included in the charge of an Assistant Commissioner" for "under the contract supply system or special management" in the note and <i>add</i> the following after the note —</p> <p>An application for leave, which does not state that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspector concerned</p>
39	44	In the heading <i>substitute</i> "(b) Excise clerks" for "(b) Excise muharrirs," and <i>substitute</i> the word "clerk" for "muharrir" in the third line.
39	45	<p><i>Substitute</i> the following for this rule —</p> <p>"Four grades of excise clerks on Rs. 75, Rs. 60, Rs 50 and Rs 45 grades of pay have been sanctioned The scale is provincial and the pay personal "</p>
39	46	<i>Cancel</i> the words beginning with "in districts under" to the end of the rule
40	47	<p><i>Substitute</i> the following for this rule —</p> <p>"47. Appointments will be made by Assistant Excise Commissioners, who will have the power to grant leave, fine, reduce, suspend, remove or dismiss, to give grade promotions and to</p> <p>Method of appointment, etc</p>



Page	Rule no	Amendment or addition.
40	48	make transfers within their charges. In districts not under Assistant Excise Commissioners, these powers will be exercised by the Collector." <i>Cancel this rule</i>
10	49	For "Rs 8, Rs 7 and Rs 6" in the first line substitute "Rs 13, Rs 12 and Rs 10 8 0"
41	56	Delete the first sentence of this rule.
41	57 and 58	Substitute the following for these rules.— <p>"57. An Excise Intelligence Bureau is attached to the office of the Excise Commissioner. The objects of the Bureau are—</p> <p>(1) to receive from, collate and distribute to all districts of these provinces information regarding smugglers and offences against the Excise and Opium laws,</p> <p>(2) to receive information from other provinces, between which and the United Provinces smuggling is known or suspected, and to collate and distribute it</p> <p>The Superintendent of the Bureau will ordinarily, be an excise inspector who will work under the supervision of the Personal Assistant to the Excise Commissioner. He will be responsible for the care and maintenance of the Bureau records and the preparation and issue of the weekly supplement to the Criminal Intelligence Gazette or other confidential publications issued by the Excise Commissioner. All correspondence with the Bureau must be addressed to the Excise Commissioner, Excise Intelligence Bureau, a confidential cover being used when necessary.</p> <p>58. In order that the Excise Commissioner may be kept in close touch with all important excise offences, excise inspectors should, on the detection of all cases connected with the smuggling of opium and cocaine, immediately despatch a special report to the Excise Commissioner, Excise Intelligence Bureau, United Provinces, Allahabad, release notices of all important criminals concerned in such cases should, as soon as the information is available, also be forwarded.</p>

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		<p>In cases where—</p> <p>(1) the criminal is likely to be wanted for a cocaine or opium offence committed elsewhere,</p> <p>(2) a resident of another province is convicted for an offence under the opium or excise laws,</p> <p>(3) a smuggler, whose address has not been verified, is convicted,</p> <p>(4) the criminal is a habitual cocaine or opium smuggler, the excise inspector concerned should, after taking the orders of the Collector or the officer in charge of excise, arrange to have photographs of the criminal taken. The photographs should be quarter plate size, of the head and shoulders only, and taken both in full face and in profile. They should be taken in ordinary dress and not in jail clothes.</p> <p>The excise inspector should show the proofs of photos to the officer in charge of excise, who is requested to see that the negatives give a distinct and clear outline with the background in focus.</p> <p>Photographs should be taken by a local photographer and paid for out of Collector's contingencies. The negatives, accompanied by one copy or proof of each and a memorandum giving details of the subject of the photographs, should be forwarded to the Excise Commissioner, Excise Intelligence Bureau, United Provinces, Allahabad."</p>
41	59	<p><i>Substitute the following —</i></p> <p>"59. Each excise inspector shall be supplied with the necessary stationery, forms and service postage stamps Supply of stationery, etc by the Assistant Excise Commissioner of the charge in which employed</p> <p>NOTE —In districts not included in the charge of an Assistant Commissioner these will be supplied to inspectors by the Collector"</p>
41	60 & 61	<p><i>Substitute the following for these rules —</i></p> <p>"60. During the month of April in each year the Assistant Excise Commissioner will submit a report on the character and qualifications of each inspector who has worked in his charge during the previous year to the Collector concerned. The Collector will forward these reports with his own opinion to the Excise Commissioner before 1st June. The Excise Commissioner will before 1st September personally record a careful opinion regarding the efficiency of each inspector in the character roll kept in his office. The Excise Commissioner's opinion will be based on his personal observation and knowledge (if any) and on the reports of the Assistant Excise Commissioner and Collector. When the Excise Commissioner</p>

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		<p>considers that his recorded opinion on an inspector will adversely affect promotion, he will (unless the reason for his disapproval is innate stupidity and incompetence) communicate it to the inspector concerned and note that this has been done "</p> <p>NOTE.—In districts not included in the charge of an Assistant Commissioner this report will be prepared and submitted by the Collector</p> <p>"61. With his reports on inspectors the Assistant Excise Commissioner will submit to the Collector concerned a report on the conduct and work of each clerk employed in a bonded warehouse in his charge, which will be forwarded by the Collector to the Excise Commissioner with the reports on inspectors</p> <p>Assistant Excise Commissioners will submit reports on the clerks employed in their own offices and in distilleries direct to the Excise Commissioner during April The Excise Commissioner will make entries in the character rolls of clerks kept in his office before 1st September "</p> <p><i>Substitute the following for this rule.—</i></p> <p>"64. The licence fees for the retail vend of the following excisable articles shall be fixed by public auction held periodically —</p> <p>Retail licences under auction system</p> <ol style="list-style-type: none"> (1) Country spirit in areas under the outstall and farming systems. (2) <i>Tari</i> in areas other than those under the tree tax system (3) Hemp drugs in areas under the farming system. (4) Foreign liquor for consumption on and off the premises in certain localities " <p>In twelfth line for the words "by the 15th of March " <i>substitute</i> "by the 15th of September in case of <i>tari</i> and of March in case of other commodities "</p> <p>In the margin of clauses (3), (4), (6) and (7) <i>insert</i> "of B. O no 187/V.E—648B, dated the 20th March, 1915 "</p> <p>For the word "Ditto" on the margin of clause (5) <i>substitute</i> "cf B O no 423/V—284B, dated the 26th September, 1910 "</p> <p><i>Substitute the following for clause (2) of rule 71 —</i></p> <p>"(2) In the case of country spirit and <i>tari</i> settlements, the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed one year, and of the Board of Revenue when the period exceeds one year</p>
42	64	
42	67	
43 & 44	71	

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		<p>In the case of <i>gunja</i>, <i>charas</i> and <i>bhany</i> settlements the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed three years</p> <p>In the case of re-sales within the currency of a settlement for a period not exceeding one year the Collector is authorised to effect the settlement without further reference.</p> <p>NOTE — Reports of all drugs settlements will be submitted immediately after sanction to the Board for information "</p> <p><i>Substitute</i> the following for clause (8) —</p> <p>"(8) No enhancement of the duty on a drug shall be made during the term of a lease unless three months' notice is given to the farmer, and such enhancement shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall —</p> <p>(i) if the issues of the drug on which the duty is to be enhanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund of the increment of the duty on the quantity of the drug issued from the date on which the enhanced duty comes into force to the date of the termination of the lease, or</p> <p>(ii) if the issues for the said period have exceeded 200 seers, be at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months' notice in writing to the Collector of his intention to do so, or to retain the lease for the period for which it is granted, paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect "</p>
46	73	<p>In the fourth line for the phrase "under the distillery and outstill systems" <i>substitute</i> "under the outstill system"</p> <p>After rule 78 <i>add</i> the following new rules --</p> <p>"D — Licences granted under the graduated surcharge fee system</p>
47	78A & 78B	<p>78A. Under this system the licence fee for a General rules for calendar month is assessed graduated surcharge fee according to a prescribed licences scale on the quantity taken out for sale during that month. The fee is recovered in the next following month. Licences for retail</p>

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		<p>vend of country spirit and drugs under the contract supply system and of opium are granted under this system Under this system licensees are selected by the Collector after giving due consideration to the recommendations of the Excise Advisory Committee, or by the Licensing Board where such a Board has jurisdiction, not later than 1st February. In selecting a licensee for a shop the Collector shall select the existing licensee if his conduct has been thoroughly satisfactory and he can be trusted to supervise the shop personally. If the existing licensee is unsuitable the Collector shall invite applications and select from among the applicants the person who appears to him to be most suitable. In the event of more than one applicant being equally suitable he shall draw up a list of approved applicants for the shop and make his final selection by lot in open court in the presence of approved candidates. In preparing a list of approved applicants Collectors shall be guided by the following principles Honesty and ability to supervise the shop personally are the principal qualifications of a licensee Preference should generally be given to a local resident Education alone is not sufficient, nor does the possession of a large capital make a man a suitable vendor. Capitalists who leave the actual work to managers and salesmen should be excluded as far as possible. Any vendor found guilty of malpractices such as dilution, short measure or sale during prohibited hours should be dealt with by cancellation of his licence for breach of conditions As far as possible, no licensee should be given more than one shop Settlements shall be made by individual shops and licences granted for one year. The Collector shall submit, not later than 1st February, to the Excise Commissioner a report on settlements under this system whether made by himself or by the Licensing Board, accompanied by statement in Form C L. 20 Every selected vendor, before a licence is issued to him, shall be required to deposit, on or before 15th March, as security for the due observance of the conditions of his licence, a sum, in cash or Government promissory notes, calculated on half the average monthly issues made to the shop during the 9 months (April to December) preceding the year for which the licence is to be granted, in accordance with the scale of fees prescribed for the excisable article for which the shop is licensed</p>

Page.	Rule no	Amondment or addition.
		<p>E — LICENCES GRANTED UNDER THE UNIFORM SURCHARGE SYSTEM.</p> <p>78B. This system is applied to licences granted for <i>tari</i> shops where the tree-tax is in force. Under this system licensees will be selected, in the manner described in the foregoing rule, before 1st August. A settlement report shall be similarly submitted to the Excise Commissioner not later than 15th August, together with statements in Form C L 20. Settlements shall be made by individual shops and licences granted for one year. Licence fees under this system are levied in the form of a fixed surcharge per tree realized at the time the tree-tax is deposited. For the due observance of the conditions of licence the vendor is required to deposit, before a licence is issued to him, a sum, in cash or Government promissory notes, to be determined by the Collector according to the importance of the shop.</p> <p>78C. The licensee selected under rule 78A or 78B <i>supra</i> shall ordinarily retain possession of his shop, or such other shop as it may be convenient to give him, so long as he carries on his business in full accordance with the rules. But this continuity of tenure shall create no vested interest in his favour nor any claim for compensation in the event of closure of the shop or in the event of non-renewal of the licence for any reason "</p> <p>Above this rule read " F — Miscellaneous " for " D.—Miscellaneous "</p> <p><i>Substitute</i> " licensing authority " for " Collector "</p> <p>For the words " Collectors are " <i>substitute</i> the words " The licensing authority is "</p> <p>For the word " Collector " where it occurs in the rule <i>substitute</i> " licensing authority. "</p> <p><i>Cancel</i> the rule</p> <p><i>Substitute</i> the following for the present rule 86 —</p> <p>" G. General conditions binding on all retail shops licensed for the sale of excisable articles</p> <p>86. The following general conditions are binding on all retail shops licensed for the sale of excisable articles</p> <p>General conditions for country spirit, hemp drugs and <i>tari</i> shops except foreign liquor —</p> <p>(1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner, or any officer not below the rank of excise inspector to whom he may delegate this power, be kept open throughout the year, and a supply of the commodity for which it is licensed, sufficient to meet the normal demand of consumers, shall be maintained</p>
47	79	
47	80	
47	81	
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48	84	
48 and 49	86	

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		<p>NOTE 1 — This condition does not apply to <i>lari</i> licences</p> <p>NOTE 2 — The power of exemption has been delegated to Collectors, officers in charge of district excise administration and excise inspectors. As a rule the power should be exercised by the latter who have been authorised to grant exemptions to any vendor within their circles (a) on one fixed day in each week, and (b) on any other day on the ground of urgent necessity</p> <p>(2) Sales shall be made only on the premises for which the licence is granted</p> <p>(3) No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made except with the previous sanction of the licensing authority</p> <p>(4) The following opening and closing hours are prescribed —</p> <table> <tr> <th></th><th>Opening</th><th>Closing</th></tr> <tr> <td>In municipal areas</td><td rowspan="4">} Noon</td><td rowspan="4">{ 7 p m from 16th October to 15th March 8 p m during the rest of the year</td></tr> <tr> <td>„ notified</td></tr> <tr> <td>„ Act II of 1914 towns</td></tr> <tr> <td>„ Cantonments</td></tr> <tr> <td>„ Areas other than the above</td><td>Noon</td><td>Sunset</td></tr> </table> <p>NOTE — There are two exceptions to this condition, viz, (1) sales may be made at any hour to persons holding a prescription signed by a registered medical practitioner for a supply of the commodity covered by the licence, and (2) the Collector may sanction the opening of <i>lari</i> shops at sunrise in districts in which the consumption of fresh <i>lari</i> is prevalent, provided that no other excisable commodity but <i>lari</i> is sold in such shops</p> <p>(5) The licensee shall close his shop when ordered to do so by any magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood.</p> <p>(6) The vendor shall not allow any person to conduct sales in his premises unless such person has been previously approved by the Collector and his name endorsed on the licence</p> <p>(7) He shall not allow sales to be made by any female except his wife, daughter or other near relation living with him.</p> <p>(8) The vendor shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.</p> <p>(9) Sales shall not be made to—</p> <ol style="list-style-type: none"> (1) persons under sixteen, (2) railway servants on duty, any police or excise officers (below the rank of police 		Opening	Closing	In municipal areas	} Noon	{ 7 p m from 16th October to 15th March 8 p m during the rest of the year	„ notified	„ Act II of 1914 towns	„ Cantonments	„ Areas other than the above	Noon	Sunset
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		sub-inspector or excise inspector) when in uniform European vagrants under police custody, insane persons or persons known or believed to be intoxicated.
		(3) Soldiers or members of a soldier's family or camp followers, except where such sale is expressly authorised by the Collector
		<i>Proviso</i> — This prohibition does not extend to the sale of <i>bhag</i> to soldiers other than European soldiers.
		<i>NOTE.</i> —The Collector shall only authorise such sale in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the officer Commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence
		<i>Explanation</i> — "Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment
		"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments
		(10) Sales shall be made on payment in cash only
		<i>NOTE</i> — In backward tracts payment in grain may be permitted with the sanction of the Board, an entry to this effect being recorded on the licence
		(11) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling, disorderly conduct and the holding of entertainments or <i>pan-chayats</i> shall not be permitted on the premises
		(12) No person under the age of 16 (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale."
49	80A	Add the following as rule 86A —
		"86A. The following general conditions are binding on all retail shops licensed for the sale of foreign liquor — General conditions for binding on all retail shops licensed for the sale of foreign liquor —
		(1) Country spirit shall not be kept on the same premises
		(2) If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence.

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		<p>(8) The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited.</p> <p>N B—Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding</p> <p>(4) No greater quantity of liquor than two imperial gallons or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time</p> <p>(5) No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold</p> <p>(6) No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, except with the previous sanction of the licensing authority</p> <p>(7) The licensee shall close his shop when ordered to do so by a magistrate or a police officer not below the rank of sub-inspector and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood</p> <p>(8) The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises</p> <p>(9) Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer Intoxication, gambling and disorderly conduct shall not be permitted on the premises</p> <p>(10) The licensee shall receive no other article but money in barter for any excisable article the sale of which is covered by this licence.</p> <p>(11) Sales shall not be made to—</p> <p>(a) persons under 16 years,</p> <p>NOTE—Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910)</p> <p>(b) railway servants on duty,</p> <p>(c) police officers below the rank of sub-inspector, when in uniform,</p> <p>(d) excise officers below the rank of excise inspector, when in uniform,</p> <p>(e) European vagrants under police custody,</p> <p>(f) insane persons,</p> <p>(g) persons known or believed to be intoxicated</p> <p>(h) soldiers or members of a soldier's family or camp followers, except when such sale is expressly authorised by the Collector.</p>

Page	Rule no	Amendment or addition									
		<p>NOTE.—The Collector shall only authorise such sale in the case of licensed vendors of foreign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the officer commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence</p> <p><i>Explanation.</i>—"Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment</p> <p>"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments</p> <p>NOTE.—Condition 11(h) does not apply to canteen tenant licences</p> <p>(12) Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited</p> <p>(13) No child under the age of fourteen years shall be employed either with or without remuneration in the licensed premises</p> <p>(14) Except with the previous permission in writing of the Board of Revenue, no woman shall be employed with or without remuneration in the licensed premises</p> <p>NOTE 1.—Conditions 13 and 14 do not apply to shop licences for consumption off the premises</p> <p>NOTE 2.—Infringements of conditions 13 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act (IV of 1910)</p> <p>(15) The hours for sale of foreign liquor under the various classes of licences shall be as follows —</p> <table border="0"> <tr> <td>(a) Hotel licences</td><td>At any time to <i>bond fide</i> residents</td></tr> <tr> <td>(b) Restaurant or hotel bar licences</td><td>Noon to 11 p m</td></tr> <tr> <td>(c) Railway refreshment room or dining car licences</td><td>At any time to <i>bond fide</i> travellers in course of transit.</td></tr> <tr> <td>(d) Shop licences for consumption "on and off" the premises</td><td rowspan="2">As below —</td></tr> <tr> <td>(e) Shop licences for consumption "off" the premises.</td></tr> </table>	(a) Hotel licences	At any time to <i>bond fide</i> residents	(b) Restaurant or hotel bar licences	Noon to 11 p m	(c) Railway refreshment room or dining car licences	At any time to <i>bond fide</i> travellers in course of transit.	(d) Shop licences for consumption "on and off" the premises	As below —	(e) Shop licences for consumption "off" the premises.
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(e) Shop licences for consumption "off" the premises.											



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		<p>In municipal areas . } Noon to 7 p m. from</p> <p>„ notified areas ... } 16th October to</p> <p>„ Act II of 1914 towns } 15th March, and to</p> <p>„ Cantonments } 8 p m during the</p> <p>rest of the year</p> <p>In areas other than the } Noon to sunset.</p> <p>above }</p> <p>(f) Canteen tenant licences. Such times as may be fixed by the military authorities</p> <p>(g) Occasional licences .. Such times as may be fixed by the Collector.</p> <p>(h) Theatre bar licences During and till half an hour after a performance, but not later than midnight</p>
49	86B	Cancel this rule
49	87	For the sentence " Collectors are authorised to cancel any shop license granted by them " substitute ' a shop licence may be cancelled by the authority granting it.'
		For the word " re-sold " in the 5th line substitute " re-settled "
		In the 3rd sentence after the word " Collectors " insert ' or other licensing authority "
50	90	Delete the phrase " by the Collector " from the first line.
50		Substitute " H —shops " for " F.—shops "
		above rule 92
50	92	Substitute the following for this rule:—
		" 92. Before the issue of licenses for the retail Number of retail shops vend of excisable articles, the to be fixed before issue Collector shall, after obtaining the approval of the Excise Commissioner in the manner described in rule 189, fix the number of shops to be licensed. In the towns where Licensing Boards have been constituted the number of shops to be licensed shall be fixed by the Licensing Board subject to the provisions of rule 94C(15) "
50 and 51.	93	Substitute the following for this rule —
		93. - In each municipality in which a Licensing Board has not been constituted
		Excise Advisory Committee and in each district excluding municipal and cantonment areas an Excise Advisory

Page.	Rule no.	Amendment or addition
51	94	<p>Committee shall be appointed every third year during the month of October "</p> <p><i>Substitute the following for this rule .—</i></p> <p>"94. (1) The committee having its jurisdiction in the municipality shall consist of—</p> <p>Selection of members of advisory committees</p> <ul style="list-style-type: none"> (i) two members of the municipal board elected by that board , (ii) two members, other than members of the municipal board, to be appointed by the Collector, for the purpose of representing other interests, more especially education and temperance , (iii) (a) if there is a non-Muhammadan Urban constituency of the Legislative Council for the municipality, either by itself or in conjunction with any other municipality, the member of the Legislative Council elected by that constituency : <p>Provided that in the case of a joint constituency the member resides in the municipality or within the revenue district in which it is situated ,</p> <ul style="list-style-type: none"> (b) if there is no such constituency, then the member or members of the Legislative Council elected by the non-Muhammadan Rural constituency or constituencies of the revenue district in which the municipality is situated , (iv) the Excise Officer of the district, who shall be secretary of the committee <p>(2) The committee having its jurisdiction in the " district " shall consist of—</p> <ul style="list-style-type: none"> (i) two members of the district board elected by that board , (ii) two members, other than members of the district board, to be appointed by the Collector, for the purpose of representing other interests more especially education and temperance , (iii) the member or members of the Legislative Council elected by the non Muhammadan Rural constituency or constituencies of the revenue district ,

Page.	Rule no.	Amendment or addition.
		<p>(iv) the Excise Officer of the district, who shall be secretary of the committee.</p> <p>Every member of the Legislative Council elected by a Muhammadan Urban constituency shall be a member of the Advisory Committee of a municipality forming part of that constituency, provided that he resides in that municipality or in the revenue district within which it is situated.</p> <p>Every member of the Legislative Council elected by a Muhammadan Rural constituency shall be a member of the Advisory Committee of a district forming part of that constituency, provided he resides within the corresponding revenue district</p> <p>Every Excise Advisory Committee, Urban or Rural, shall elect its own chairman."</p> <p>Add the following rules as 94A, 94B, 94C and 94D —</p> <p>Duties of the committee "94A. The duties of the committee shall be—</p> <ol style="list-style-type: none"> (1) to meet once in the excise year, not later than the 30th November, to consider (i) the number and location of excise shops in the municipality or district, and (ii) any representations made in connection with excise by the inhabitants of the municipality or district, to record resolutions thereon and to communicate them to the Collector not later than the 1st January, (2) to meet when convened by the Collector for the purpose of giving him advice on matters connected with excise, (3) to meet when convened by a requisition addressed to the chairman by not less than three members, (4) to make every third year a periodical enquiry whether the location of shops is in conformity with the spirit of rule 101 <p>The annual meetings shall be convened by the chairman. The time and place shall be duly advertised, and the meetings shall be open to the public.</p> <p>The quorum for a meeting of the committee shall be three and no resolutions shall be recorded unless three members are present.</p>

51

94A,
94B,
94C
and
94D

Page.	Rule no.	Amendment or addition.
		<p>94B. (1) A copy of the resolutions recorded by the committee under rule 91A(1) shall be forwarded to the Collector, who will give due consideration to them (i) in deciding the number and location of shops, and (ii) in connection with other branches of the excise administration of the municipality or district</p> <p>(2) The Collector shall send a copy of the resolutions of the committee to the Excise Commissioner, together with a report showing what action he proposes to take on each resolution</p> <p>(3) Whenever the Collector has not accepted the advice of the committee, the Excise Commissioner shall at once report the case with his opinion to Government for orders</p> <p>(4) The Excise Commissioner shall, in his annual administration report, state the manner in which the public opinion as to the licensing of shops has been consulted, and the result of such consultation</p> <p>94C. (1) In each municipality to which these rules shall be extended by the Licensing Boards and their duties Local Government, by notification in the <i>United Provinces Government Gazette</i>, a Licensing Board (hereinafter called the Board) shall be appointed</p> <p>(2) The Board shall consist of seven members as follows —</p> <ul style="list-style-type: none"> (a) two members of the Municipal Board, elected by the Municipal Board, (b) one person elected, from among themselves, by the principals and headmasters of colleges and high schools in the municipality, such colleges and high schools being recognised by a University established by law or the Department of Education, (c) one member, as representative of temperance societies having their headquarters in the municipality and registered under section 20 of the Societies Registration Act (Act XXI of 1860), elected, from among themselves, by the members of such societies,

Page.	Rule no	Amendment or addition.
		<p>(d) one member of the labouring classes to be appointed by the Collector ,</p> <p>(e) one person elected, from among themselves, by excise licensees holding licences in the jurisdiction of the Board in the municipality ;</p> <p>(f) the Assistant Excise Commissioner of the charge in which the municipality is situated, who shall be Secretary of the Board</p> <p>The Board shall elect its own Chairman.</p> <p>(3) The Board shall be appointed every third year in the month of October, in which month elections under these rules shall be held by the Municipal Board, the principals and headmasters of colleges and high schools, the temperance societies, and excise licensees</p> <p>(4) Before the 1st August preceding the election the Collector shall prepare and publish lists of (a) principals and headmasters, (b) temperance societies, (c) excise licensees, who are entitled to vote in these elections</p> <p>(5) The Collector shall decide all questions regarding the time and place of elections under these rules and, where necessary, appoint a suitable person as presiding officer. All disputes regarding the elections shall be decided by the Collector, whose decision shall be final</p> <p>(6) If the Municipal Board fails to elect two of its members during the month of October, the Collector shall appoint two members of the Municipal Board</p> <p>(7) If the principals and headmasters fail to elect one of their number during the month of October, the Collector shall appoint one of them.</p> <p>(8) If the temperance societies fail to elect one of their members during the month of October or if there is no registered temperance society in the municipality, the Collector shall appoint a person to represent the interest of temperance.</p> <p>(9) If the excise licensees fail to elect one of their number during the month of October, the Collector shall appoint one of them.</p> <p>(10) The Board shall hold office for three years commencing 1st November of the year in which it is elected.</p>

Page.	Rule no.	Amendment or addition.
		<p>(11) The duties of the Board shall be—</p> <ul style="list-style-type: none"> (a) to meet at least once a year not later than 15th January to decide, subject to clauses (15) and (18) the number of excise shops for the ensuing excise year, and the area within which each shop shall be situated and to select the licensees for such shops ; (b) to meet, when convened by the Collector, for the purpose of giving him advice on matters connected with excise, of selecting licensees when vacancies occur, or of formulating decisions in matters arising from breach of licence conditions ; (c) to meet when convened by a requisition addressed to the Chairman by not less than four members , (d) to communicate a minute of its proceedings and its decisions to the Collector within fifteen days of the date on which the meeting is held , (e) to make, every third year, a periodical enquiry whether the location of shops is in conformity with the spirit of the provisions of rule 101. <p>(12) At least 30 days previous to the date fixed for the meeting proscribed under clause (11) (a) the Board shall cause to be prepared and published, in the manner proscribed under clause (13), a list specifying—</p> <ul style="list-style-type: none"> (i) the licences of the various kinds it proposes to grant for the ensuing excise year , (ii) as accurate a description as is possible of the locality and site of the premises to be licensed , and (iii) the latest date for receipt of written objections to its proposals (such date being not earlier than seven days previous to the date fixed for the meeting) from any of the following — <ul style="list-style-type: none"> (a) persons paying municipal rates residing in the municipality , (b) railway authorities on proposals for the grant of licences for shops near a railway workshop , (c) large employers of labour on proposals for the grant of licences for shops near their factory or their place of business , (d) the commanding officer of any cantonment on proposals for the grant of licences for

Page	Rule no	Amendment or addition.
		<p>shops in proximity to cantonment boundaries ;</p> <p>(e) the governing body of any religious, philanthropic, or educational institution on proposals for grant of licences for shops in proximity to such institution ;-</p> <p>and shall give full consideration to such objections at the aforesaid meeting and hear evidence, if it is considered necessary, in support of such objections should objectors express a desire to produce the same</p> <p>(13) The Board shall—</p> <p>(a) cause a copy of the list prescribed under the preceding rule to be exhibited at the central office of the municipality and at the Collector's office ,</p> <p>(b) cause an extract of so much of the list as relates to shops situated in the ward to be sent to the member or members representing each ward of the municipality on the Municipal Board.</p> <p>(14) If the Board in any year fails to communicate its decisions under clause (11) (a) to the Collector before the 1st day of February following the meeting, the Collector shall proceed to determine the number and location of shops and select the licensees for the ensuing excise year.</p> <p>(15) The Board shall not during its term of office reduce the number of excise shops, existing on the date when it came into office, by more than one-third of each kind of shop , and the number shall not be reducible by any succeeding Board to a lower figure than one-third of the number existing when such Boards were first constituted.</p> <p>(16) The quorum for a meeting of the Board shall be five. An adjourned meeting, of which the date has been communicated to all members of the Board, may be held without a quorum , provided that the decision of a meeting held without a quorum shall be subject to confirmation by the Collector .</p> <p>(17) The Board shall have no jurisdiction in any military cantonment</p>

Page.	Rule no.	Amendment or addition.
		<p>(18) The Board shall have jurisdiction over licences of the following kinds :—</p> <ul style="list-style-type: none"> (a) shops for the retail sale of country spirit ; (b) shops for the retail sale of opium ; (c) shops for the retail sale of intoxicating hemp drugs except where the farming system is in force ; (d) shops for the retail sale of <i>tari</i> except, as regards selection of licensees, where the licences are sold by auction ; (e) shops for the retail sale of foreign liquor for consumption on and off the premises except, as regards selection of licensees, where the licences are sold by auction. <p>(19) The Excise Commissioner shall have the right of appeal to Government (a) against the decisions of the Board regarding the location of shops , (b) against any decision of the Board which he regards as illegal, inequitable or impracticable.</p> <p>(20) An existing licensee, who is refused renewal of his licence by the Board, or by the Collector acting under clause (14), shall have a right of appeal to the Excise Commissioner whose decision shall be final if he agrees with the Board or the Collector. If he disagrees the case shall be referred to the Local Government for orders. Such appeals shall lie if presented within 21 days from the date of the order refusing renewal.</p> <p>(21) In cases where a shop is closed by the Board the licensee shall have no right of appeal.</p> <p>(22) No licensee shall have any claim to the renewal of his licence, or any claim to compensation on the determination thereof.</p> <p>(23) The Excise Commissioner shall, in his annual administration report, state the manner in which public opinion as to the licensing of shops has been consulted and the result of such consultation.</p>
51		<p>94D. The provisions contained in rule 94C above have been extended to Municipalities in the following Municipalities which licensing Boards have been constituted for the present —</p> <p>Allahabad, Cawnpore, Benares, Lucknow, Agra, Meerut, Bareilly, Moradabad, Gorakhpur, Fyzabad,</p>

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Page	Rule no	Amendment or addition.
		Naini Tal, Jhansi, Aligarh, Saharanpur, Shahjahanpur and Mirzapur."
51	95	Cancel the rule
51	96	Cancel the rule
51	97	<p><i>Substitute the following for this rule:—</i></p> <p>"97. In determining the number of shops to be licensed the Collector, Advisory Committee or Licensing Board shall, as far as possible, be guided by the principle that no more shops shall be allowed than are necessary to meet the normal requirements of the consuming classes."</p>
52	98	<p><i>Substitute the following for this rule. —</i></p> <p>"98. No shop shall be licensed for the sale of liquor or drugs at fairs</p> <p><i>Note —</i>For the purpose of this rule the term 'fair' shall be held to include weekly or monthly bazars, markets, <i>fairs</i>, etc "</p>
52	99	<p><i>After the word "licensed" in the second line insert the words "nor shall a licence be renewed for a further period."</i></p>
53	101	<p><i>After the word "Collector" in clause (1) add a comma and the words "and in a municipality in which a Licensing Board has jurisdiction, by the Licensing Board."</i></p> <p><i>In clause (4) after the word "bazar" at the end of the first sentence insert the words "or a settlement or colony of criminal tribes "</i></p> <p><i>To the marginal reference add "as amended by notification no 364/XIII—21, dated the 28th May, 1915 "</i></p> <p><i>In clause (7) for the words "by the collector" substitute "by the licensing authority "</i></p> <p><i>Cancel clause (11) and substitute the following:—</i></p> <p><i>(11) In places other than the towns in which Licensing Boards have been constituted the Collector shall, in deciding the location of shops, consider the recommendations made by the Advisory Committees under rule 94B.</i></p>
54	102	<p><i>After the words "Excise licences" add "and holders of occasional, special bar, canteen tenant and auctioneers' licences "</i></p>

Page.	Rule no	Amendment or addition.
55	104	<i>Cancel</i> the word "private" in the 1st line.
55	105	<i>Cancel</i> the words "public distilleries and " and <i>substitute</i> "country spirit" in the 1st line and <i>delete</i> the words "distillery or" in the 3rd line.
55	106	In the 2nd paragraph of rule 106 after the words "payment of such duty " <i>add</i> "in the case of a non-contract warehouse." At the end of this rule <i>add</i> "In the case of a contract warehouse payment shall be made at the sub-treasury of the tahsil in which the warehouse is situated."
55	107	<i>Add</i> the following sentence at the end of the rule:— "The duty on <i>bhang</i> transported under bond, under rules $\frac{681A}{1}$ to $\frac{681A}{8}$, from any of the districts in which collection is permitted to warehouses established under the contract system shall be paid by licensed retail vendors before issue of the <i>bhang</i> from the warehouses under rule $\frac{681B}{21}$."
56	111	<i>Substitute</i> the following for the present rule:— " 111. The fees for country spirit licences, not determined by auction, shall be payable monthly into the sub-treasury of the tahsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment."
56	112	<i>Substitute</i> the following for the present rule:— " 112. The fees for drug licences, determined by auction, shall be paid on or before the first day of the month for which they are due into the headquarters sub-treasury of the district in which the licence is granted. The fees for drug licences not determined by auction shall be payable into the sub-treasury of the tahsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment. No country liquor or drug licence determined by auction shall be issued till the first periodical instalment has been paid, and, if either kind of licence has not been determined by auction, till the security deposit has been paid."

Page.	Rule no	Amendment or addition
56	112A	<p>Add the following new rule 112A :—</p> <p>"112A The fees for tax licences granted under the uniform surcharge system shall be paid at the time of deposit of the tree-tax "</p> <p>For tax under uniform surcharge system</p>
56	113	<p>After the words "intoxicating drugs" add "in a non-contract warehouse "</p>
57	121A	<p>Add the following new rule .—</p> <p>"121A. In cases of licences issued under the graduated surcharge system licence fees will be recovered monthly in arrears.</p> <p>Graduated surcharge fees how to be collected</p> <p>On receipt of statements of issues from the bonded warehouses, the licence fees for the preceding calendar month shall be assessed by the Collector in accordance with the prescribed scales</p> <p>On completion of assessment, notices of demand, requiring the vendors to pay the preceding month's fee within seven days after receipt, shall be prepared without delay in the Collector's office and forwarded to the tahsildars concerned. The notice shall specify the sub-treasury at which payment of fees is to be made, and a list of the fees due from each shop shall be forwarded to the tahsildar concerned along with the notices of demand. The tahsildar, after making the necessary entries in the excise ledger from the list received, shall have the notices of demand served as soon as possible. If any vendor fails to deposit his monthly fees within the given time, the tahsildar shall forthwith proceed to recover the amount as if it were an arrear of land revenue. He shall inform the Collector, from time to time, in Form G 10 of the progress made in collections and of the action taken by him in cases of outstandings. It shall be competent to the Collector to cancel the licence if a satisfactory explanation for any delay in payment is not given. It is essential that the monthly assessment and prompt recovery of fees should engage the personal attention of the officer in charge of excise "</p>
58	126	<p>Add the following words to this rule —</p> <p>" Who, if he supports them, will forward them for the orders of the Board of Revenue."</p>

Page.	Rule no	Amendment or addition.
59	131	<p><i>Substitute the following for this rule :—</i></p> <p>"131. Excise cases should not be tried by the officer in charge of Excise. To secure uniformity of practice it is desirable that all such cases should be sent to one magistrate, following the procedure adopted in railway cases and those in which juvenile offenders are involved."</p>
60	135	<p><i>Add the following as paragraph (4) of this rule :—</i></p> <p>"(4) As attempts are sometimes made to tamper with such articles in transit or elsewhere, the excise officer in charge of an important case should request the trying magistrate to retain, under his seal, in his own possession, a portion of the excisable article. Should the excise officer in charge of the case subsequently have reason to suppose that the sample sent to the Chemical Examiner has been tampered with, he should request the magistrate to despatch in a sealed package that portion of the excisable article which he had retained under his own seal, in charge of a responsible official, who should be required to produce it personally before the Chemical Examiner."</p>
1, 62	141-146	<p><i>Substitute the following for rules 141-146 :—</i></p> <p>"II. REWARDS.</p> <p>141. The United Provinces Excise Act, 1910, does not authorise a convicting Collector to grant magistrate to grant rewards out of fines recovered under the Act. Rewards are paid out of a departmental grant placed at the disposal of the Collector. Magistrates may make recommendations, but the sole responsibility for the grant of rewards lies with the Collector.</p> <p>142. The Collector is authorised to grant a reward to any person who has in any way contributed to the prevention of crime, the detection of an offence or the arrest of an offender under the Excise Act. Rewards should not be granted in petty cases, such as minor irregularities and breaches of licence conditions</p>

*Of G.O no. 899/
XIII-219, dated
the 30th Novem-
ber 1916*

*Of G.O no 670/
XIII-7, dated the
11th July, 1919*

Ditto,



Page	Rule no	Amendment or addition.
		<p>143. The grant of rewards is not restricted to cases in which convictions have been obtained. The decision of an appellate court need not be awaited before paying a reward, unless the Collector sees reason for believing the case to be a false one. Separate rewards need not be given in every case, a lump sum may be given for a group of detections in one village or one neighbourhood. Rewards should be promptly paid.</p> <p>144. Rewards are granted (1) to recompense officers for expenses incurred by them in paying informers or otherwise, (2) to reward conspicuous energy, intelligence or courage displayed in dealing with excise cases. The names of informers should never appear in the order sanctioning the reward.</p> <p>145. The Collector is authorised to grant rewards up to a total of Rs 100 in each case, whether the sum is awarded to one individual or distributed amongst several. If he considers that in any particular case this sum is insufficient he may, with the previous sanction of the Excise Commissioner, grant a larger reward not exceeding Rs. 1,000 in amount.</p> <p>146. All revenue officers below the rank of tahsildar, all police officers up to and including inspectors, and all officials of the excise, railway and post office departments, except gazetted officers, are entitled to receive rewards."</p>
62	147	From the first and second lines <i>delete</i> the words "novocain and the substances notified under section 5."
62-63	148	<p>In lines 2-4 <i>delete</i> the words "or any of . . . alypin and novocain"</p> <p>In clause (1) of this rule <i>substitute</i> the word "cocaine" for the word "drugs" in lines 1, 3, 9 and 11</p> <p>In clause (3) <i>delete</i> the words "novocain and substances notified under section 5."</p>

Page.	Rule no.	Amendment or addition
69	177	<i>Cancel</i> the last sentence of this rule beginning with the words "The note book, etc," and ending with the words "administration report"
70	179	In the note under the rule for "under the contract system or special management" <i>substitute</i> "included in the charge of an Assistant Excise Commissioner"
70	183	In the heading <i>add</i> the words "for settlements made under the auction system" <i>after</i> the word "demands" In the first and second lines <i>cancel</i> the words "the general settlements for the year" and <i>substitute</i> "a settlement by auction" <i>Substitute</i> "This register shall include all licences disposed of at the time of the auction" <i>for</i> the second sentence Under "(1) country spirit" <i>cancel</i> "(a) distillery system" and <i>read</i> (b) and (c) as (a) and (b). <i>Cancel</i> "(4) opium"
71	184	In the 4th line <i>insert</i> "and Excise Inspectors" <i>after</i> "tahsildars" In the 5th line <i>insert</i> "and circles, respectively" <i>after</i> "tahsils" In the last line <i>add</i> "and Excise Inspectors" <i>after</i> "tahsildars"
72	185	In the 9th line and last but one line <i>add</i> "and Excise Inspectors" <i>after</i> "tahsildars"
72	185A & 185B.	<i>After</i> rule 185 <i>add</i> the following — "(4) Register of demands and collections for shops under the graduated surcharge system 185A. A register for all licences issued under the graduated surcharge system shall be maintained in the Contents and method of preparation Collector's office in Form G. 3 (a) It shall be opened as soon as possible after shops under the system have been assigned for the ensuing year The register should be divided into separate parts for each class of shops. The arrangement should be by tahsils, and a separate page should be allotted to each shop in alphabetical order Further instructions for the maintenance of this register are given at foot of the form Extracts from the register in Form G. 15 (after necessary changes), shall be prepared and forwarded to tahsildars and excise inspectors in whose tahsils or circles the shops are

Of B. O. no.
V E—930
the 10th Se-
ber, 1919.

Page.	Rule no	Amendment or addition.
		<p>situated by the 20th of March. A list of all country spirit and drugs shops shall also be prepared, and forwarded to each of the inspectors in charge of the bonded warehouses and to the Superintendent of Police for the information of his subordinates. Any changes made in the extracts or lists during the year shall be notified from time to time to officers concerned. Immediately on receipt of statements of issues in Form C D. 23 from the drugs bonded warehouses in the district, in Form B. W. L. 12 from the country spirit bonded warehouse at headquarters and in Form O-14 from sub-treasuries, the entries appropriate to columns 8 and 9 of register G 3 (a) must be filled in by reference to the printed scales and a notice prepared for each shop in Form G 3 (b). These notices together with a list of the fees due from each shop in Form G 3 (c) shall be forwarded to the tahsildar concerned.</p> <p><i>(5) Register of licence fees for tari shops under the surcharge system.</i></p>
72		<p>185B. A register for all licences issued under the surcharge system shall be maintained in the Collector's office in form C L 21. This system at present applies only to <i>tari</i> shops in areas where a tree-tax is levied. This register should be opened as soon as possible after assignment of shops, and extracts and lists, as prescribed in rule 185A, should be prepared and forwarded not later than 20th September to tahsildars, excise inspectors and the Superintendent of Police in Form G 15. Any changes made during the year shall be notified to the officers concerned."</p>
72	186	<p>In the heading above this rule read (6) for (4). In the last line but one for "Excise Commissioner" substitute "competent authority."</p>
72	187	<p>In the heading above this rule read (7) for (5).</p>
72	187A	<p>Add the following after rule 187 — "(8) Register of receipts for and payments to supply contractors</p> <p>187A. An account of receipts on account of price of country spirit and drugs, and periodical refunds thereof to the supply contractors of country spirit and hemp drugs shall be maintained in the</p>

Page.	Rule no	Amendment or addition.
		Collector's office in Forms G. 6 A, G 6 B and G 6 C, separate pages in each being allotted to spirit and drugs. This account will safeguard overdrawals and afford adequate means for the verification of the sum due to each individual contractor"
73	189	<p><i>Add</i> the following at the end of the present rule :—</p> <p>"The Collector should, immediately on receipt of the decisions of Licensing Board, communicated to him under rule 94c (11) (d), forward them to the Excise Commissioner, with such remarks as he may deem necessary, so that the Excise Commissioner may be enabled to prefer an appeal to Government in good time, under rule 94C (19), if he disagrees with any decision of the Board."</p>
74	190	<p><i>Substitute</i> " K " for " I " in the fifth line</p> <p><i>Substitute</i> the following for clause (2) —</p> <p>"(2) The district report should consist of the statements together with brief explanatory notes of those variations only which really need explanation. The note should be written continuously, with quarter-margin, on both sides of the paper "</p>
75	191	<i>Cancel</i> the lists under the rule and <i>substitute</i> the following.—

C/ B O E
1630N/V E -55
B d-ted the 25th
September, 1917

Serial number	Name of return.	Rule by which prescribed	By whom submitted	Date of submission, monthly on—	Prescribed form
			<i>To District Commissioner</i>		
1	Return of issues from distillery . .	439	Inspector in charge of distillery	1st ..	E D 31.
2	Report of cases instituted for offences against the excise and opium laws	132	District Magistrate	10th ..	G. 22
3	Monthly returns of work of excise inspectors and Assistant Excise Commissioner	29	Assistant Excise Commissioner	25th ..	Manuscript
			<i>To Collector</i>		
4	Comparative statement of issues of country spirit to shops from bonded warehouses.	579	Inspector in charge of warehouse at headquarters of district	1st in case of outlying warehouses and 5th in case of warehouse at head quarters of district	B W L 12
5	Comparative statement of issues of hemp drugs to shops from warehouses in contract areas	681B/30	Ditto	2nd ..	O. D 23.
6	Abstract register of issues of drugs maintained in contract bonded warehouses supported by receipted applications	681B/28	Ditto	2nd ..	Manuscript
7	Abstract register of passes maintained in spirit bonded warehouses supported by receipted applications	677	Inspector in charge of warehouse	2nd ..	B W. L 5 and 8

I.—MONTHLY—(continued).

Serial number	Name of return	Rule by which prescribed	By whom submitted	Date of submission, monthly on—	Prescribed form.
		<i>To Collector—(concluded)</i>			
8	Account of spirit issued to each Indian State from a bonded warehouse.	577	Inspector in charge of warehouse	1st ..	Manuscript
9	Sales of hemp drugs by farmers ..	Condition of licence	Farmer ..	1st ..	I D 23.
10	Sales of <i>ganja</i> and <i>charas</i> by wholesale vendors	Ditto	Wholesale vendor	1st ..	I D. 24
11	Sales of <i>biang</i> by wholesale vendors, other than farmers	Ditto	Ditto	1st ..	I D. 25
12	Sales of <i>biang</i> by cultivators	646	Tahsildar	1st ..	I D 26
13	Sales by collectors of <i>biang</i> spontaneously grown	652	Ditto	1st ..	I. D 26.
14	Statement showing quantity of <i>biang</i> transported and amount of duty paid	191—1	Officer authorized to issue transport passes	1st ..	I D 26.
15	Statement of exports from one district to another	191—1	Collector ..	5th ..	G 16
16	Drugs storage fees ..	673	Inspector in charge of warehouse	5th ..	B. W D. 14.

17	Demands, collections and balances of licence fees	120 & 131A	Tahsildar ..	10th of the month in which it relates and in case of shops under the surcharge system, after a week of the service of notices on vendors.	G 61
18	Monthly statement of work in districts not included in the charge of an Assistant Excise Commissioner	31	Excise inspector	1st ..	G 61
<i>To Assistant Excise Commissioners</i>					
19	Comparative statement of issues of country spirit to shops from bonded warehouses	579	Inspector in charge of warehouse	1st in case of outlying warehouses 5th in case of warehouses at head quarters of district	B W. L. 12
20	Comparative statement of issues of hemp drugs to shops in contract areas	681B/80	Ditto	2nd ..	O D 23
21	Statement of issues of drugs to shops in each excise inspector's circle in non-contract areas	191-1	Collector ..	15th ..	G 17
22	Abstract contract bonded warehouse ledger .	583	Inspector in charge of bonded warehouse	1st ..	B W. L. 6
23	Stock taking statement for drugs .	691B/81	Ditto	1st ..	G D 24, 25, 26
24	Monthly statement of work .	32	Excise inspector on preventive duty	1st ..	G 61
<i>To Tahsildars</i>					
25	Notice to pay licence fee to be served on vendors under graduated surcharge system	185A	Collectors	As soon as assessment is made	G 3 (b)
26	List of licence fee due from each shop .	155 A	Ditto	Ditto	G 3 (c)
27	Statement of issues of country spirit and drugs to shops in each tahsil	26	Ditto	15th of the month following that to which it relates	G 17

I.—MONTHLY—(concluded).

Serial number	Name of return	Rule by which prescribed	By whom submitted	Date of submission, monthly on—	Prescribed form
28	Sales of country spirit from wholesale shops and dépôts Extract of shop register of issues of spirit maintained in bonded warehouses	To Excise inspector in charge of the warehouse at headquarters of district Condition of licence and rule 297A 579	Wholesale vendor or dépôt agent Inspector in charge of an outlying warehouse	1st ..	Manuscript
				1st ..	B W L 12
30	Extract of shop register of drugs maintained in contract warehouses	To Excise inspector on preventive duty 681B/30	Inspector in charge of warehouse	End of month	O D 23



(i) *Return no. 2* should show the results of all cases instituted under the Excise and Opium Acts. The necessary data will be supplied to Collectors in the manner described in rule 133. The replies to all inquiries at foot should invariably be entered in the column of remarks. In districts included in the charge of an Assistant Excise Commissioner, the return should be submitted through the Assistant Excise Commissioner of the charge.

(ii) *Return no 3* consists of certain statements prescribed by the Excise Commissioner and is intended to supply information regarding the work done by excise inspectors and Assistant Excise Commissioner and regarding consumption of excisable articles.

(iii) *Returns nos 4, 5, 25, 26, 28 and 29* are very important. On them depend the assessment and recovery of monthly licence fees. Correct preparation and submission should be strictly enforced.

(iv) *Returns nos 6, 7 and 8* are required for verification of warehouse transactions with treasury accounts and for adjustment of accounts of supply contractors and Indian States.

(v) *Returns nos. 9 to 15* are intended to supply information to the Collector of the district, and through him, in certain cases, to Collectors of other districts, of the consumption and movements of excisable articles, and to enable him to localise defective administration and ascertain the true value of licences. They also supply the necessary data for the preparation of quarterly returns prescribed for submission to Excise Commissioner. It is essential therefore that strict punctuality in their submission be enforced. Excise inspectors should ascertain personally that the registers from which the particulars are furnished are duly and properly maintained and that the returns are correctly prepared.

(vi) *Return no 16* shows the collections of storage fees by the officer in charge of a hemp drugs warehouse. This is the only instance of a collection of revenue outside the Government treasury. Assistant Excise Commissioner should see that all receipts are promptly credited, and treasury receipts submitted to Collectors in support of each payment.

(vii) *Return no. 17* shows the monthly progress in collections on account of licence fees in each tahsil. This return will assist Collectors in seeing that tahsildars do not neglect their responsibility for the prompt collection and accounting to Government of excise demand in their tahsils. Further directions on this head will be found in Chapter IV.

(viii) *Returns nos. 19, 20, 21 and 27.*—These returns will enable Assistant Excise Commissioners and tahsildars to judge what relation the licit consumption bears to the probable actual demand, and thus to locate the areas in which there is most reason to suspect illicit practices.

II.—QUARTERLY.

Serial number	Name of return	Rule by which prescribed	By whom submitted.	Date of submission, monthly on—	Prescribed form.
			<i>To Excise Commissioner</i>		
1	Quarterly accounts comprising six statements	191—II	Collector ..	15th of month succeeding close of quarter	G 23
2	Quarterly abstract of issues, etc .	439A	Inspector in charge of distillery	1st of month succeeding close of quarter	Manuscript
3	Statement of accounts of licensed breweries	455	Collector .	Ditto .	B 7
4	Statement of passes for the import of hemp drugs into the Rampur State	191—II	Agent to Governor for Rampur	..	Manuscript
5	Statement of accounts by licensed brewers ..	455	<i>To Collector</i> Brewer .	7th of first month after close of each quarter	B 7
6	List of licences granted by farmers under the farming system for retail sale of country spirit List of licences granted by the farmers of hemp drugs for retail sale of intoxicating drugs Statement showing the deposits and withdrawals of <i>ganja</i> in the non-contract bonded warehouse	Condition of licences 690	Farmer Ditto	5th of first month after close of each quarter Ditto	O L 16 O L 16
8	Statement of deposits, and withdrawals of <i>charas</i> in the non contract bonded warehouse	673	Excise Inspector in charge of warehouse.	Ditto	B W D. 12
9	Statement of transactions of a contract warehouse for drugs, for transmission to Excise Commissioner	673	Ditto .	Ditto ..	B W D 13
10		681B/31	Ditto	Ditto .	O D 24, 25, 26



(1) *Return no 1* comprises six statements

(a) *Statement no 1* will show the "receipts" and "charges" of the department during the quarter. It should be prepared according to the account month, as it is absolutely necessary that the figures given in it should exactly agree with those in the treasury accounts. All sums brought to the credit of the department should be shown in it, irrespective of the fact that the payments are in some cases on account of other districts. Except in the case of the sale-proceeds of opium issued from headquarter treasuries and advance deposits made at auctions, all excise receipts will, as far as possible, under rule 117, be paid into tahsil treasuries. The figures received from tahsils in the supplements to the *siahas* and the *chahans* prepared by the excise *ahmad* will afford full particulars for the preparation of the receipt portion of this return. The necessary particulars for charges of the department are partly available in the bills prepared in the Collector's office and partly furnished by Assistant Excise Commissioners at the end of each quarter. As soon as the departmental accounts have been completed, they should be forwarded to the Treasury officer for verification and signature to the certificate in the last column. Any discrepancies between the departmental and treasury accounts, as disclosed by the treasury certificate, should be made the subject of inquiry, and of report if the return has been submitted to the Excise Commissioner before adjustment, and the departmental accounts be proved to be incorrect. Collectors should see that the departmental accounts are not prepared in collusion with the treasury officials, as the check contemplated by the system of separate accounts is thereby entirely frustrated. The departmental accounts should, moreover, not be amended to secure correspondence with the treasury return without full inquiry. The instructions at foot of the returns should be carefully followed.

(b) *Statement no 2*.—This statement concerns the transactions of distilleries and warehouses of country spirits under the distillery system, and incidentally the "consumption" of such spirit in districts or portions of districts under the same system. The necessary data for the preparation of this statement will be furnished to Collectors in returns nos 4 and 7 of rule 191-I. It is necessary to bear in mind that, for the purposes of these returns, "consumption" means actual issues from bonded warehouses.

(c) *Statement no. 3*—This statement deals with the district receipts, sale and balances of opium. The necessary figures will be received by Collectors from the Treasury officer and tahsildar.

(d) *Statements nos 4 and 5*.—These statements concern hemp drugs in districts under the contract system. "consumption" means actual issues from the contract bonded warehouses to shops, and the necessary particulars for filling up the statements will be furnished to Collectors in returns nos 5 and 6 of rule 191-I. In non-contract districts "consumption" for the purposes of these statements means imports, *minus* exports, if any. The imports and exports through warehouses and wholesale shops should not be overlooked in arriving at the district monthly consumption. The necessary particulars for filling up the statements in this case will be available in returns nos 9 to 15 of rule 191-I and nos. 8 and 9 of rule 191-II.

(a) *Statement no. 6*—This statement is intended to afford information to the Excise Commissioner of the state of the collections and balances of revenue derived from licence fees under all heads. It will be prepared from the register maintained in the Collector's office under rule 187. It should be stated in the remarks column in how many cases under each head the balances have equalled or exceeded the security deposits, whether the licences have been cancelled and, if not, why not; and what steps have been or are being taken to resell the shop. The directions in rules 120, 121, and 121A should be carefully noted in this connection.

(2) *Return no 3*—This return is a copy of return no 5 furnished to Collectors by brewers under rule 191-f1.

(3) *Return no 5*.—Collector should ascertain the correctness of this return in all particulars by reference to the brewery book (Form B 1). Where issues are permitted under bond for subsequent payment of duty, care should be taken to see that the quarterly issues under bond in no case exceed the amount of the security deposit, and that the full duty on all issues during the quarter is paid to Government as soon as the quarterly account has been examined and its correctness ascertained.

(4) *Returns nos 6 and 7* should show all licences granted up to the date of their submission.

(5) *Returns nos 8 and 9*—The certificate of verification of the stocks of drugs in the warehouse required by rule 673 should be a to the returns.

III.—HALF YEARLY.

Serial number	Name of return	Rule in which prescribed.	By whom submitted	Date of submission.	Prescribed form
			<i>To Excise Commissioner</i>		
1	Statement of licences cancelled and shops resold	81	Collector ..	15th April and 15th October	G 24.
2	Statement of licences for retail and wholesale vend of foreign liquor	191—III	Ditto ..	Ditto	F I. 19

(1) *Return no. 1.*—This statement should show all shops the licences of which have been cancelled, and all shops resold under the orders of the Collector of the district during the preceding half-year. The entries in column 4 should be as brief as possible. If the resale is due to default of payment, the word "default" will suffice. If for breach of any condition of licence the entry should be "breach of 4th (or as may be) condition of licence." If owing to surrender of licence "licence surrendered", etc., etc.

(2) *Return no. 2.*—This return supplies information of the number of licences granted by Collectors under rules 257, 259 and 264 to 267 on full or reduced fees.

IV.—ANNUAL.

(54)

Serial number	Name of return.	Rule in which prescribed	By whom submitted.	Date of submission.	Prescribed form
		<i>To Board of Revenue</i>			
1	Statement of excise receipts and charges for the year	191—IV	Excise Commissioner .	1st August ..	G. 48.
2	Statement of breweries in operation in the United Provinces	191—IV	Ditto ..	15th January .	B 8
		<i>To Excise Commissioner</i>			
3	Indent for forms . ..	193	Collector and Assistant Excise Commissioner	25th March ..	G 26
4	Statement of Government stores ..	191—IV	Assistant Excise Commissioner	1st April .	G 28
5	Appendices to Excise Administration report A to K (Provincial) and I to V (Imperial)	190	Collector ..	15th May ..	G 29 to 42
6	Appendices to Excise Settlement report under auction system.	73	Ditto ..	15th day after the sale .	G. L 17, 18, 19
7	Appendices to Excise Settlement report under graduated surcharge system	78A	Ditto ..	15th February ..	G L 20
8	Appendices to Excise Settlement report under uniform surcharge system	78B	Ditto ..	15th August ..	G L. 20.
9	Statement of receipts and charges ..	191—IV	Ditto ..	1st May .	G. 43

IV.—ANNUAL—(concluded).

Serial number	Name of return	Rule in which prescribed	By whom submitted	Date of submission	Prescribed form.
		<i>To Tahsildars</i>			
21	Annual statement of shops sold under the auction system	184	Collector	20th September in case of <i>taris</i>	G 13
22	Annual statement of shops licensed under the fixed fee system	185	Ditto	20th March in case of others 20th March	G 14.
23	Annual statement of shops assigned under the graduated surcharge system	185A	Ditto	Ditto	G 15
24	Annual statement of shops assigned under the tree tax system of <i>taris</i>	185B	Ditto	20th September	G 15
		<i>To Excise Inspectors</i>			
25	Annual statement of shops sold under the auction system	184	Collector	20th September, in case of <i>taris</i>	G 13
26	Annual statement of shops licensed under the fixed fee system	185	Ditto	20th March in case of others 20th March	G 14
27	Annual statement of shops assigned under the graduated surcharge system	185A	Ditto	20th March	G 15
28	Annual statement of <i>taris</i> shops assigned under the tree-tax system	185B	Ditto	20th September	G 15

(i) *Return no. 1* —This statement will be prepared in the office of the Excise Commissioner, partly from existing information and partly from particulars furnished by the Collector of Allahabad and the Deputy Commissioner of Lucknow (return no 8). It will be forwarded to the Board of Revenue for transmission through the Local Government to the Director-General of Commercial Intelligence.

(ii) *Return no. 2* —This statement will be prepared from return no 10 furnished by Collectors of districts in which breweries have been established, and will be submitted to the Board of Revenue for transmission to the Government of India,

(iii) *Return no. 5* —This consists of 17 statements, of which 10, numbered A, B, C, D, E, F, G, I, J and K, are Provincial, and seven, numbered I, I A, II, III, IV, IV A, and V, Imperial, the latter having been prescribed by the Government of India. All necessary instructions for the preparation of these returns will be found at the foot of each return. The fair copies of the appendices should be submitted direct to the Excise Commissioner and the office copies to the Commissioner of the division along with the report. The latter will forward the report to the Excise Commissioner, and return the office copies of the appendices to the Collector immediately after perusal. Any delay in the submission of the appendices will be noticed in the provincial report.

(iv) *Return no. 9* —This is a special return required from the Collector of Allahabad and Deputy Commissioner of Lucknow.

(v) *Return no. 10*,—Cases repeatedly come to notice in which persons who have made default in excise contracts in one district have, in ignorance of their antecedents, been permitted to enter into similar engagements in another district, with the result of further loss to the revenue. In order to minimize this source of loss, a printed list of such defaulters is prepared and circulated to all district officers immediately before the annual sales, from particulars furnished by district officers in Form G 41. The list should show the names of all persons whose bids were accepted at the excise auctions and who either failed to take up their contracts, or having taken them up subsequently made default in the instalments, the amount of loss in either case to Government not being less than Rs 200, and also of those persons whose conduct justifies their exclusion from excise contracts. The list should be alphabetically arranged to facilitate the compilation of the provincial list. Any defaulter whose name is on a previous list who pays up the amount due from him and is otherwise eligible for contracts, may be reported for exclusion from the list, and this will be done and notified to district officers in a memorandum at foot of the next list of defaulters.

(vi) *Return no. 11*.—This return will be submitted by the Collectors of brewery districts only from information supplied to them by the brewers in return no 16. It shows the estimated outturn of the brewery during the calendar year, and should not be held over until the year has expired and the actuals are available.

(vii) *Return no. 12*.—This return is required with a view to draw the Collector's attention to any shops remaining unsold at settlement and after 1st April.

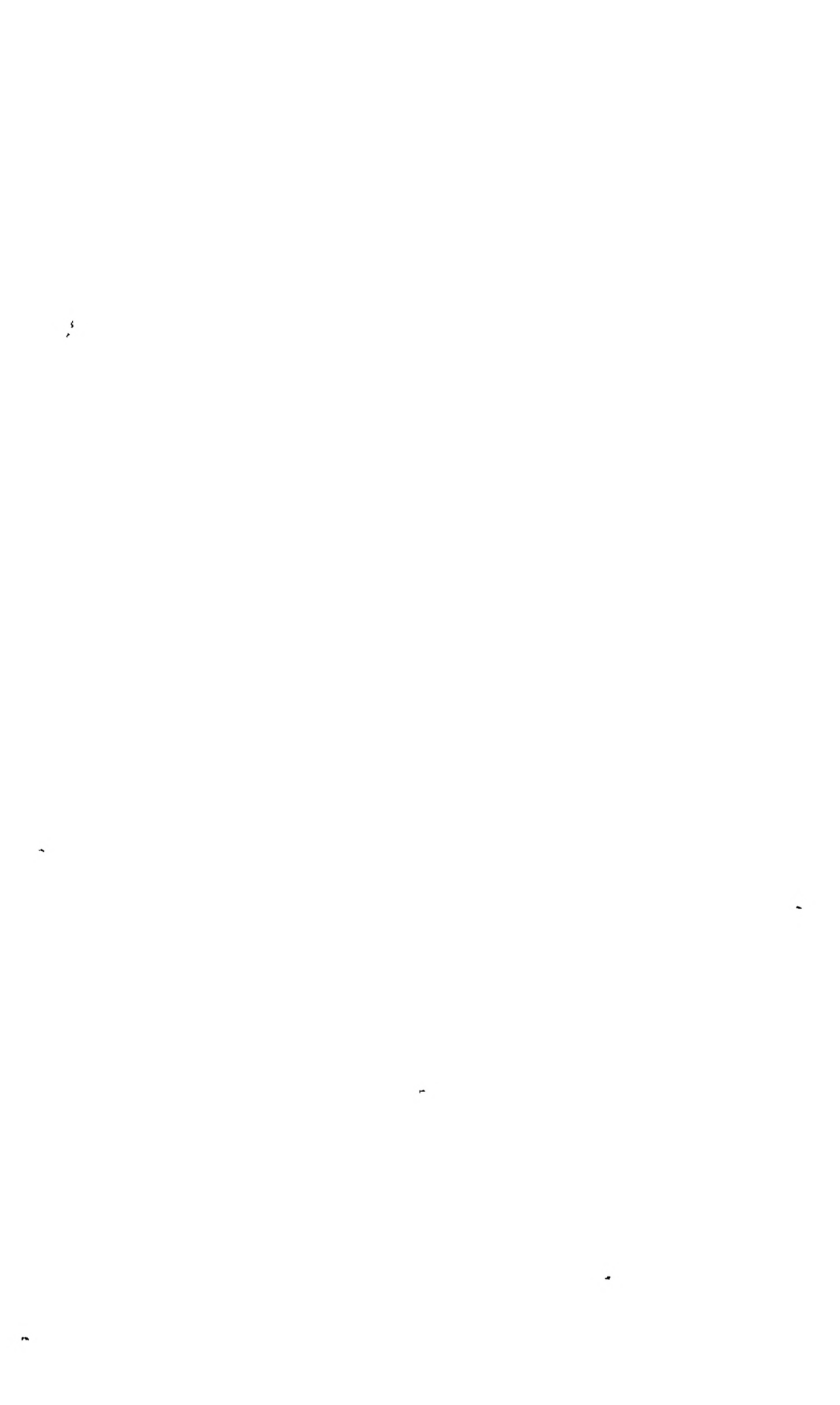
(vii) *Return no. 13.*—This return is required in order to enable the receipts to be checked with a similar return submitted by the Accountant-General

(ix) *Returns nos. 14, 15 and 18* supply information for the Collector's annual report

(x) *Return no. 16* is intended to show the estimated outturn of each brewery for the calendar year for the preparation of return no. 11 which is submitted to the Excise Commissioner.

(xi) *Return no. 17.*—This is compiled from return no. 9, furnished by district officers to whom printed copies are supplied before the commencement of the excise sales.

(xii) *Returns nos. 6 to 8 and 19 to 28* —These are intended to supply information to all officers concerned, of the results of annual settlements of excise shops.



Page	Rule no	Amendment or addition.
88	192	<i>Delete</i> sub-sections (2) and (3) under III—Annual, renumber 4, 5, 6, 7, and 8 as (2), (3), (4), (5), and (6).
89	192	<i>Delete</i> (ii) return no 2 and (iii) return no. 3 and renumber iv, v, vi and vii as ii, iii, iv and v
90	193	<i>After</i> the word "Collectors" <i>add</i> "and Assistant Excise Commissioners."
91	202	<p>In the list under the rule cancel the following entries.—</p> <p>Application tendering duty for removal of spirit from a public distillery or non-contract bonded warehouse</p> <p>Licence to work a still within a public distillery.</p> <p>Licence for wholesale vend of country spirit in districts under the ordinary distillery system.</p> <p>Licence for retail vend of country spirit in districts under the ordinary distillery system.</p> <p>Nominal roll of servants in public distilleries</p> <p>Pass for removal of country spirit to a bonded warehouse in non contract districts.</p> <p>Pass for removal of spirit from public distillery; non-contract bonded warehouse or wholesale shop.</p> <p>Pass for removal of spirit from a contract warehouse or wholesale shop</p> <p>Passbook for country spirit deposited in a warehouse.</p> <p>Register of duty-free issues;</p> <p>Register of issue vessels in contract bonded warehouse</p> <p>Statement of issues of country spirit to shops under the distillery system in non-contract districts</p> <p>Statement of issues of country spirit from warehouses in non-contract districts.</p> <p>Conservancy fund account</p> <p>Register of passes covering issues from private distillery;</p> <p>Register of deposits and withdrawals of spirit in non contract warehouse.</p> <p>Register of deposits and withdrawals of spirit in ungauged store room</p> <p>Register of deposits and withdrawals in gauged store-room.</p> <p>Register of receipts, issues, and balances of country spirit in public distillery (daily):</p> <p>Register of casks in the gauged and ungauged store-rooms.</p> <p>Register of the number of gallons of country spirit issued to each shop within a distillery circle (daily)</p> <p>Statement of officials over 55 years of age</p>

Page	Rule no	Amendment or addition
91 to 97	202	<p>Tour diaries of excise inspectors in non-contract and non-special management districts</p> <p>Statement of valuable ordnance and other Government stores</p> <p>Special inspection book</p> <p>Transfer the entry 'ordinary inspection book' under "permanent retention" to "Three years' retention"</p> <p>Transfer the entry "statement of wash made and spirit obtained therefrom" under 'permanent retention' to "six years' retention"</p> <p>Transfer the entry "Register of all sanctioned shops" under "six years" period of retention to "Permanent"</p> <p>Add the following records to the list in rule 202 —</p> <p>'Appointment of officers to hold charge of excise .. 1 year</p> <p>Correspondence regarding supply of stationery, forms and postage stamps to excise inspectors .. Do</p> <p>Correspondence regarding disposal of stock on determination of licences .. Do</p> <p>Correspondence regarding maintenance of forms and registers in dispensaries and bonded warehouses .. Do</p> <p>Sale proclamations and correspondence connected therewith .. Do</p> <p>Reports on the character and qualifications of excise inspectors and clerks .. One year after retirement</p> <p>Appointment, promotion and punishments of excise peons .. Three years after entry in service book</p> <p>Correspondence regarding powers of officers .. 5 years</p> <p>Applications, petitions and correspondence regarding grant of licences for whoasas and retail vend of excisable commodities .. Do</p> <p>Correspondence regarding recovery of arrears of excise revenue .. Do</p> <p>Correspondence regarding cancellation and revocation of shop licences and forms .. Do</p> <p>Correspondence regarding transfers and sub-leases of licences .. Do</p> <p>Correspondence regarding direct management of shops .. Do</p> <p>Correspondence regarding appointment of non-official committees .. Do</p> <p>Correspondence regarding licensing of temporary shops and stalls .. Do</p> <p>Correspondence regarding prosecutions, rewards and disposal of things confiscated .. Do</p> <p>Correspondence regarding supply, etc., of departmental apparatus .. Do</p> <p>Correspondence regarding stock taking and valuation in dispensaries and bonded warehouses .. Do</p>

Cf B O no 37
E-65E dated
the 5th January
1921

Cf B O no 37
V. E-165C
dated the 6th
May, 1923

Page	Rule no	Amendment or addition
		Correspondence regarding refund of duty on beer .. 8 years
		Correspondence regarding supply of furniture and stores . . . Do
		Inspection reports . . . Do
		Monthly reports of Assistant Excise Commissioners .. Do
		Proceedings of district conferences . . . Do
		Petitions of appeal against orders of Collectors and excise officers . . . Do
		Correspondence regarding appointment, promotion, transfer, punishment pay and leave of excise inspectors and other subordinates, also appellate orders regarding appointments, promotions and transfers Six years after cessation of service
		Correspondence connected with the location and number of shops for sale of excisable commodities . . . 6 years
		Correspondence regarding collection, suspension, remission and refund of excise revenue . . . Do
		Correspondence regarding import, export, transport and possession of excisable articles. . . Do
		Correspondence regarding cultivation, storage and sale of the hemp plant .. Do
		Correspondence regarding collection and sale of the spontaneous growth of the hemp plant . . . Do
		Correspondence regarding projects for excise buildings . . . Do.
		Correspondence regarding purchase of tents . . . Do
		Correspondence regarding extension of service to excise officials over 55 years of age . . . Do
		Proceedings of advisory committees and licensing boards . . . Do
		Correspondence relating to the Excise Act and rules framed under the Act . . . Permanent
		Correspondence regarding relations of excise staff with the police . . . Do
		Correspondence regarding duties of Assistant Excise Commissioners and excise inspectors .. Do
		Correspondence regarding establishment, control, general arrangement, management and abolition, etc., of distilleries . . . Do.
		Correspondence regarding denaturation of spirit .. Do
		Correspondence regarding construction and working of breweries . . . Do
		Correspondence regarding establishment, management and control of bonded ware houses for storage of liquor and drugs . . . Do
		Correspondence regarding introduction, modification and abolition of excise systems . . . Do
		Guard book of Excise Commissioner's circulars .. Do
		Card attached to packages of drugs on deposit in a contract warehouse . . . When the packages are removed.

Page	Rule no	Amendment or addition.
		<p>Register of issues of ganja from a contract warehouse .. Three years</p> <p>Register of daily issues of charas to shops .. Do</p> <p>Ditto dhany ditto .. Do</p> <p>Ditto ganja ditto .. Do</p> <p>Register of receipts and payments on account of price of spirit and drugs .. Do</p> <p>Register of unadjusted items of payment on account of price of spirits and drugs .. Do</p> <p>Memorandum of receipts, payments etc, on account of price of spirit and drugs .. Do</p> <p>Annual statement of Government stores .. Do</p> <p>Register of licence fees for tar shops under the surcharge system .. Six years</p> <p>Register of demands and collections for shops under the graduated surcharge system .. Do</p> <p>Shop inspection register of tar .. Permanent</p> <p>Village inspection register of tar .. Do</p>
99	205	<p>Substitute the following for this rule.—</p> <p>“205. The standard of supply shall be as follows —</p> <p>Standard of supply.</p> <p>(1) (a) For each Collector's office one single stem direct reading glass hydrometer</p> <p>(b) For each distillery two sets of five stem glass hydrometers, and two extended single stem hydrometers</p> <p>(2) (a) In areas included in the charge of an Assistant Excise Commissioner —</p> <p>For each Assistant Commissioner one set of five stem glass hydrometers with a large oval testing glass for standardization of distillery and warehouse instruments and one single stem direct reading glass hydrometer for his use in shop inspections.</p> <p>For each officer in charge of a bonded warehouse one set of five stem glass hydrometers.</p> <p>For each inspector on preventive duty one single stem direct reading glass hydrometer for outdoor work.</p> <p>(b) In districts not included in the charge of an Assistant Excise Commissioner—</p> <p>For each inspector one single stem direct reading glass hydrometer.</p> <p>A thermometer, testing glass and a book of tables accompany each hydrometer</p> <p>NOTE —The single stem direct reading glass hydrometers will be supplied when the brass Sykes' hydrometers at present in use are worn out or become defective ”</p>

Page.	Rule no	Amendment or addition
99	206	<p><i>Cancel</i> the first paragraph beginning with "all hydrometers" and ending with "bonded warehouses" and <i>substitute</i> the following —</p> <p>"All hydrometers and thermometers in use in distilleries shall be standardized not less than once a quarter and those in use in bonded warehouses once in every year. This work will be carried out by Assistant Excise Commissioners. These officers will also standardize the instruments used by preventive inspectors under their charge. In districts not included in the charge of an Assistant Excise Commissioner the preventive inspector's instruments will be standardized in Excise Commissioner's office when required."</p> <p>In the 6th line of the 3d paragraph <i>delete</i> the word "non-distillery."</p>
100	209	<p><i>Cancel</i> the rule and <i>substitute</i> —</p> <p>"209. All measures used in the transfer or supply of spirits in distilleries and bonded warehouses shall be of a pattern approved by the Excise Commissioner and shall be provided by distillers and contractors."</p>
100	210	<i>Cancel</i> this rule
100	211	<i>Ditto</i>
100	212	<p><i>Cancel</i> the words beginning with "in" in the first line and ending with "all" in the 2nd line and <i>substitute</i> the word "shall"</p> <p>In the 8 line <i>cancel</i> the words "most recently supplied" and <i>substitute</i> "approved"</p>
101	213	<p><i>Substitute</i> the following for this rule —</p> <p>"213. Each distillery will be supplied with a standard gallon measure which shall remain in the sole custody of the officer in charge. It shall be periodically used by him for testing the accuracy of the measures in daily use. Each Assistant Excise Commissioner will also be provided with a standard gallon-measure which shall be used by him, when inspecting distilleries, bonded warehouses and wholesale dépôts and shops, for testing the measures."</p>

Page.	Rule no	Amendment or addition.
101	214	Cancel the word "public" in the first line. Add "or of Assistant Commissioners' offices" after "warehouses" in the second line.
101	216	Substitute the following for this rule — "216. Each Assistant Excise Commissioner will be given a supply of spare locks to be kept as a reserve" Reserve locks supplied.
101	218	In the fourth line substitute "a" for "the".
101	219	In the last line cancel the words "Collector or officer in charge of excise" and substitute "Assistant Excise Commissioner."
102	220	Substitute the following for this rule — "220. The quantities in excess of which (a) no denatured spirit shall be Limits above which imported, exported or trans- import, etc, require a pass. ported and (b) no country liquor shall be transported except under a pass as provided in section 15 of the Act are specified below — Denatured spirit .. Two gallons Country spirit .. One tier of 35° U P or its equi- valent in spirit of other strengths Tara .. Four seers Provided that in tracts where the farming and outstill systems are in force, the quantity prescribed for the transport of country spirit shall be one gallon or six reputed quart bottles"
103	226	For the heading read "Denatured spirit" only.
103	230	In clause (a) delete "(a)" and the words "or sale" and cancel clause (b).
103	231	After the words "30th December, 1910," in the fifth line add the words "and notification no 170/ XIII—187, dated the 24th February, 1916," and after the words "30th December, 1910," in the last line add the words "and 24th February, 1916"
105	234	Substitute "Indian" for "native" wherever it occurs and also in the heading above the rule In line 5 delete the word "and" preceding clause 2 and add the following clause — "and (3) Indian States, export to which has been specially sanctioned by Government."

Page	Rule no.	Amendment or addition.
		<i>After the word "Ditto" in the margin add the words "as amended by notification no. 18/XIII—169, dated the 9th January, 1914"</i>
105	235	<i>Substitute "Indian" for "native" in the first line.</i> <i>For the word "Ditto" in the margin substitute "of notification no. 650/XIII—85, dated the 18th August, 1910."</i>
106	238, 240	<i>Substitute "Indian" for "native" wherever it occurs.</i>
107	243	<i>In line 2 for the words "Punjab and North-West Frontier Province" substitute "Punjab, Delhi, and North-West Frontier Provinces"</i> <i>To the marginal reference add notification no. 539/XIII—105, dated the 31st July, 1916.</i>
107	243A	<i>Insert the following as a new rule 243A.—</i> 243A. — <i>Duty-paid country spirit manufactured at any distillery in the United Provinces besides the Rosa distillery may be exported to the Punjab, Delhi, and North-West Frontier Provinces under the following rules—</i> <i>(1) The exporter shall present an application for a pass to the excise inspector in charge of the distillery, together with an authority to import, signed by the Financial Commissioner, Punjab, by the Chief Commissioner, Delhi, or by the Chief Commissioner, North-West Frontier Province, or by an officer to whom any of these officers has delegated the power to sign such authority</i> <i>(2) The inspector may thereupon grant a pass authorising the export of the spirit on payment of duty at the prescribed rate. A copy of the pass shall be sent to the Deputy Commissioner of the district of import</i>
107	244	<i>Cancel this rule (vide notification no. 20/XIII—169, dated the 9th January, 1914)</i>
108	245	<i>Substitute "Indian" for "native" in the heading above the rule and in the body of the rule, wherever it occurs.</i>

Cf. Notification no. 1070/XIII—119, dated the 20th October, 1919.

Page.	Rule no.	Amendment or addition.
109	246	<p><i>Substitute</i> the following for the first sentence of this rule :—</p> <p>“Rum manufactured at a distillery in the United Provinces and intended for British or Indian Troops may be exported (1) to the Punjab, Delhi, and North-West Frontier Provinces on prepayment of duty at Rs 10-10 per imperial gallon L P.; (2) to any other part of India at Rs 10 per imperial gallon L, P. and under a pass as provided in the following rules.—”</p> <p>To the marginal reference <i>add</i> notification no. 86/XIII—20, dated the 17th August, 1921.</p>
109	247	<p>For the heading and the rule <i>substitute</i> the following .—</p> <p>“ (7) <i>Denatured spirit.</i></p> <p>247. Any person may export denatured spirit manufactured at a distillery in the United Provinces under a pass as provided in the following rules :—</p> <p>(1) The exporter shall present an application to the officer in charge of the distillery</p> <p>(2) The application must specify—</p> <p>(i) the name of the consignor,</p> <p>(ii) the name of the consignee,</p> <p>(iii) the quantity of denatured spirit to be exported</p> <p>(3) Every application must be accompanied by a permit from the Chief Revenue authority, or officer specially appointed in that behalf of the district or place of import, authorising the import of the spirit and specifying the amount to be imported. This permit may be a general permit covering all consignments for one year</p> <p>(4) The officer in charge of the distillery shall thereupon grant a pass authorising the removal of such denatured spirit from the distillery and covering its export</p> <p>(5) The pass shall be in triplicate, in Form E D. 26. one copy of the pass shall be delivered to the exporter, a second forwarded to the Chief</p>

Page.	Rule no.	Amendment or addition
		<p>Revenue authority of the district or place to which the spirit is to be taken, and the third retained for record.</p> <p>(6) When denatured spirit is exported to the Bombay Presidency, in addition to the procedure laid down above, a certified copy of the certificate of test by the Chemical Examiner for Customs and Excise, Calcutta, of the denaturing agents and of the spirit from the bulk of which the consignment is taken shall also be forwarded to the Chief Revenue authority of Bombay, or officer specially appointed in that behalf. The consignment shall be sealed with the departmental seal."</p>
110	248	<p><i>Substitute "Indian" for "native" in the first line</i></p> <p><i>For "Rs 7-8 per London proof gallon" substitute "Rs 10 per London proof gallon."</i></p>
110	249	<p>To the marginal reference add notification no 1134/XIII—103, dated the 22nd December, 1920</p> <p><i>Cancel clause (1) and renumber clauses (2) and (3) as (1) and (2)</i> In the new clause (1) [old clause (2)] <i>substitute</i> the words "officer in charge of the distillery from which the transport is to be made" <i>for</i> the words "Collector of the district in which the distillery is situated".</p>
110	250	<p><i>Cancel clause (1) and the number (2).</i> The present clause (2) should be <i>read</i> in continuation of the words "save that"</p>
111	253	<p><i>Cancel</i> the rule and <i>substitute</i> the following —</p> <p>"253 A licensed retail vendor of country spirit on production of his pass book in Form B W L 9 may obtain supplies of country spirit from a wholesale shop established in his district, provided his shop is not situated in an area where the rate of duty is higher than that applying to the place where the wholesale shop is situated. Entries relating to the consignment must be made in the pass book and signed by the licensed wholesale vendor or his representative prior to removal of the spirit. The licensed wholesale vendor will be held strictly responsible for the correctness of the entries made in the pass book. After completion of the entries the pass book must be returned to the person removing the spirit"</p>
111	254	<p>In clause (1) <i>after</i> the word "allowed" <i>add</i> "or in which the farming system is in force"</p>
111	254	<p>In clause (2) <i>after</i> the word "levied" <i>add</i> "or for which a higher retail price is fixed"</p>

Cf Notification no 18/XIII—53 dated the 4th January, 1918

Cf Notification no 18/XIII—99, dated the 4th January, 1918

Cf B O no, 372/V, E—333G dated the 19th September 1922
Ditto.

Page	Rule no	Amendment or addition
112	256	<p>Add the following note to this rule —</p> <p>* NOTE—This exemption does not extend to mauza Bamani or mauza Badrinath or to the tract of land lying on the right bank of the Alaknanda river between the bridge of mauza Mana and the bridge at mauza Bamani in pargana Pankhanda in the Garhwal district”</p>
113	259	<p>Substitute the following for present rule —</p> <p>(2) Retail licences.</p> <p>“ 259. The following classes of licences for the Retail licences Kinds retail vend of foreign liquor of— may be granted —</p> <p>These licences in Form F. L. 3 may be granted to the proprietors or lessees of</p> <p>(1) Hotel and staging premises which are <i>bond fide</i> or dāk bungalow licen- places for the lodging and ces entertainment of travellers, and to persons in charge of staging or dāk bungalows They cover retail sale, for consumption on the premises only, to per- sons actually residing in, and <i>bond fide</i> travellers making a temporary halt at, the hotel or staging or dāk bungalow They do not cover the right of sale to the general public resident in the place where the hotel or staging or dāk bungalow is situated Such sales, where permitted, must be covered by an addi- tional licence in Form F L 4 or F L 8. The aggregate fee chargeable for the two licences shall not exceed Rs. 1,500</p> <p>NOTE.—If the licensee of a hotel or staging or dāk bunga- low situated in a small station, holding a licence in Form F L 3 only, desires to sell, to a resident or <i>bond fide</i> traveller wishing to take a certain quantity of liquor with him for refreshment on his journey, the Collector, on the licensee's application, may, in his discretion, add a condition to the licence authorising such sales in quantities not exceeding two quart bottles of each kind of liquor to any one individual, but this shall be done only in the case of places where no licence exists for the sale of liquor for consumption off the premises</p> <p>These licences, in Form F L. 4 cover retail sale,</p> <p>(2) Restaurant or hotel to all comers, for consump- bar licences tion on the premises subject to the conditions of the licence They may only be granted to the proprietors or lessees of premises which are maintained for the main purpose of supplying the public with meals served in Euro- pean fashion or to the proprietors or lessees of <i>bond</i></p>

Page	Rule no.	Amendment or addition
		<p><i>side hotels</i> With this consideration in view the Collector must carefully scrutinise all applications for this class of licence, and in forwarding the application to the Excise Commissioner, he should state whether in his opinion the application is made with the object of securing the licence as a necessary adjunct to a genuine hotel or restaurant business or is one made with the main object in view of supplying, under the guise of a bogus hotel or restaurant business, liquor to the general public. In a case where the licence is combined with a licence in Form F. L. 3 the aggregate fee chargeable for the two licences shall not exceed Rs. 1,500</p> <p>These licences shall be in Form F. L. 7 and shall</p> <p>(3) <i>Railway refreshment room or dining car licences</i> cover retail sale in railway refreshment rooms and dining cars maintained by, or under the supervision and control of, railway administrations. They cover the right of retail sale only to <i>bona fide</i> railway passengers, either in course of transit by train or making a temporary halt at the railway station at the beginning or end of a railway journey for consumption on the premises, or for consumption off the premises, in quantities not exceeding two quarts of each kind of liquor to any one <i>bona fide</i> railway passenger. They do not cover the right of retail sale, either for consumption on or off the premises, to persons other than <i>bona fide</i> railway passengers, such sales, where permitted, must be covered by an additional licence in Form F. L. 4, F. L. 8 or F. L. 9. In a case where the licence is combined with a licence in Form F. L. 4 or F. L. 8 or F. L. 9, the aggregate fee for the two licences shall not exceed Rs. 1,500</p> <p>Licences for retail sale in dining cars in Form F. L. 7 will be granted only with the sanction of the Excise Commissioner. In the case of cars on trains running through the territories administered by more than one Local Government the licence shall be issued by the Local Government within whose territories the headquarters of the refreshment contracting firms are situated, and shall be held to cover the whole extent of the journey of the train in respect of which it is granted. Intimation of the issue of the licence shall be given to every Local Government or Administration through whose territories the train passes in the course of its journey.</p>

Page	Rule no	Amendment or addition
		<p>These licences are of two classes:—</p> <p>(4) Shop licences (a) Covering retail sale for consumption both on and off the premises in Form F L. 8.</p> <p>(b) Covering retail sale for consumption off the premises only in Form F. L. 9.</p> <p>These licences shall be granted with the previous sanction of the Excise Commissioner, except those of class (a), for shops situated within the jurisdiction of a Licensing Board in which cases such board is the sanctioning authority. Except in cases where the licence is exposed to public auction the Excise Commissioner shall fix the licence fee, subject to the general control of the Board of Revenue.</p> <p>These licences are issued in connection with</p> <p>(5) Canteen tenant the grant of contracts for the licences retail vend of foreign liquor under the military "canteen" system. Sales under this licence can only be made at the canteen or place appointed for the purpose by the military authorities and only to those persons attached to the regiment for which the licence is granted or duly authorised under the regulations of the Army to use such canteen. The licence shall be in Form F. L. 6.</p> <p>These licences cover the sale by auction, by any person charging a fee or commission for his services, of</p> <p>(6) Auctioneer's licences foreign liquor, whether the property of private persons, or consigned in the ordinary course of trade for sale by auction. Sales under these licences may be held at any place within these provinces. The licence covers the issue on payment of samples to intending purchasers not exceeding in bulk one reputed quart bottle. There is no limit to the quantity which may be sold in a single transaction. The licence shall be in Form F. L. 10.</p> <p>Where a licence is required for races, sports, dances or other forms of public</p> <p>(7), Occasional licences entertainment of a purely temporary nature, the Collector may issue a licence in Form F L 5 to cover retail vend of foreign liquor on the premises in which the entertainment is held for such hours as he considers advisable. The licence may be granted for the whole period during which the entertainment may last up to a maximum of ten days.</p> <p>Where a licence is required for a public place of entertainment of a more or less permanent nature, such</p> <p>(8) Theatre bar licences as a theatre or cinema occupying permanent premises,</p>

Page	Rule no	Amendment or addition																																													
		the Excise Commissioner may sanction the issue of a licence in Form F L 5A, subject to such special conditions in each case as may appear necessary to him and for such term as may seem to him advisable to cover the retail sale of foreign liquor on the premises on which the entertainment is held. Sales under cover of such a licence shall be made only during an actual performance other than a rehearsal, and for not more than half an hour after its conclusion, provided that sales shall under no circumstances be made after midnight "																																													
114	260	<p>Cancel the present rule and substitute the following:—</p> <p>"260. Except in the cases of occasional and theatre bar licences, licences shall not be granted for a less period than one year, the full fee being payable in advance. In the case of a licence for premises not licensed during the previous year, granted during the course of the excise year, the licence shall be granted for the whole remaining portion of the year, at a fee proportionate to the annual fee prescribed, calculated in all cases from the commencement of the quarter in which such licence is granted."</p>																																													
114	261	<p>For the present rule substitute the following.—</p> <p>"261. The following shall be the fees in the case of the several classes of retail licences:—</p> <table border="0"> <tr> <th colspan="2">Description of licences</th><th>Annual fees.</th></tr> <tr> <th></th><th></th><th>Rs</th></tr> <tr> <td>1</td><td>Hotel licence</td><td>1,500</td></tr> <tr> <td>2</td><td>Restaurant or hotel bar licence ..</td><td>1,500</td></tr> <tr> <td>3</td><td>Railway refreshment room or dining car licence ..</td><td>1,500</td></tr> <tr> <td>4</td><td>Shop licence—</td><td></td></tr> <tr> <td></td><td>(a) for consumption off the premises</td><td>1,000</td></tr> <tr> <td></td><td>(b) for consumption both "on" and "off" the premises .</td><td>1,500</td></tr> <tr> <td>5</td><td>Canteen tenant licence—</td><td></td></tr> <tr> <td></td><td>Regiments .</td><td>24</td></tr> <tr> <td></td><td>Small units</td><td>12</td></tr> <tr> <td>6</td><td>Auctioneers' licence</td><td>5</td></tr> <tr> <td>7</td><td>Occasional licence</td><td>4 per diem</td></tr> <tr> <td>8</td><td>Theatre bar do</td><td>5 ditto</td></tr> <tr> <td></td><td></td><td>or 125 per mensem.</td></tr> </table> <p>They shall be paid strictly in advance."</p>	Description of licences		Annual fees.			Rs	1	Hotel licence	1,500	2	Restaurant or hotel bar licence ..	1,500	3	Railway refreshment room or dining car licence ..	1,500	4	Shop licence—			(a) for consumption off the premises	1,000		(b) for consumption both "on" and "off" the premises .	1,500	5	Canteen tenant licence—			Regiments .	24		Small units	12	6	Auctioneers' licence	5	7	Occasional licence	4 per diem	8	Theatre bar do	5 ditto			or 125 per mensem.
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Cf Notification
no 270/XIII-41
dated the 6th
October, 1922

Cf B O no
324/V E—3400,
dated the 31st
August, 1922.

Page.	Rule no	Amendment or addition.
115	262	<p><i>Substitute the following for the present rule —</i></p> <p>"262. Licences of classes 1, 2, 3, 4 (a) and 8 mentioned in rule 261 shall be granted only with the previous sanction of the Excise Commissioner. In the case of licences of class 4 (b) also, the Excise Commissioner is the sanctioning authority except in areas where a Licensing Board has jurisdiction, in which case the sanction of such Board is necessary. In all cases, except those where the fee is fixed by auction, the Excise Commissioner shall fix the fees payable subject to the general control of the Board of Revenue. In fixing the fees the Excise Commissioner shall be guided by the amount of business done under the licence"</p> <p>Cases requiring Excise Commissioner's sanction</p>
115	263	<p><i>Substitute the following for the present rule —</i></p> <p>"263. Where it can be shown that the grant of a licence of classes 1, 2, 3, 4 and 8 would be a public convenience and the probable extent of the business would not justify the levy of the full fee, the Collector may propose, and the Excise Commissioner may sanction, such lower fee as he may see fit. Licences of these classes once sanctioned may be renewed by the Collector at the same fee if he has no reason to suppose that the volume of business done under the licence has materially changed. An increase or decrease in the fee requires the sanction of the Excise Commissioner."</p> <p>Reduced fees in special cases</p>
115	263A	<p><i>Add the following after rule 263 —</i></p> <p>"263A. Each licensee of classes 1 to 5 shall obtain on payment a register (form F. L. 20) from the Collector's office and maintain a correct account therein of his daily transactions in liquor"</p> <p>Account book and its maintenance</p>
115	264	<p><i>Cancel the words beginning with the word "shall" in the fifth line and ending with the word "and" in the last line of the rule</i></p> <p><i>Add the following under this rule —</i></p> <p>"NOTE — Nothing in these rules shall be held to prevent sale by chemists and druggists of excisable liquors, when such form an ingredient in a <i>bona fide</i> prescription given by a qualified medical practitioner, in the quantity ordered in the prescription"</p>

Page.	Rule no	Amendment or addition
115	266	<p><i>Substitute the following for this rule .—</i></p> <p>"266. Approved chemists and druggists may obtain rectified spirit for the manufacture of drugs, medicines and chemicals at the reduced rate of Rs 14 10 per imperial bulk gallon on the following conditions .—</p> <p>A chemist or druggist not holding a licence for the sale of rectified spirit or foreign liquor on the same premises desirous of taking advantage of the concession should apply to the Collector of the district in which his business is situated for a licence to purchase and use such spirit in the manufacture of drugs, medicines and chemicals. The licence shall be granted free of charge and in Form F. L 11</p> <p>No sale of the spirit shall be permitted under the licence and the licensee shall maintain correct accounts which must be produced for inspection on the demand of any excise officer of not lower rank than an excise inspector."</p>
116	269	<p><i>Insert the following words in brackets after the word "spirit" in the first line of this rule .—</i></p> <p>"(which cover the right to bottle denatured spirit)"</p> <p><i>Add the following after this rule —</i></p> <p>"Issues for transport will be made under passes in Form F. L 18"</p>
116	270	<p><i>Insert the following words in brackets after the words "licences" in the first line —</i></p> <p>"(which cover the right to bottle denatured spirit)"</p>
117	271	<p><i>Substitute the following for this rule —</i></p> <p>"Distillers may also take out retail licences in Form F. L 15 for premises outside the distillery. Issues exceeding two gallons will be made under passes in Form F. L 18"</p> <p>In the marginal reference add "as amended by B O no 26/A. E. 919—B, dated the 31st January, 1918"</p>

Cf B O no 21,
V E—804B, dt
the 26th Jan,
1918

Cf P O no
825/V E—240C,
dated the 31st
August, 1922

Idem.

Page.	Rule no	Amendment or addition
118 and 119.	273 to 287.	Cancel rules 273 to 287, both inclusive.
120	288	In the 4th line substitute "Indian" for "native"
120	289	In the heading above this rule read (1) for (2)
120	292	At the end of the rule, after the word "tari" add "except with the express sanction of the Excise Commissioner"
120 and 121.	293 and 295.	Cancel rules 293 and 295
121	296	Change the heading above this rule to (i) whole- sale shops and dē, dts. After the first sentence insert "the licences shall ordinarily be granted to supply contractors of the district or to others with their consent"
121	296A, 296B and 296 C.	Add the following new rules — "296A Wholesale shops are meant to facilitate distribution, and their number Location of wholesale and location should be deter- shops mined with reference to the convenience and reasonable requirements of retail vendors To prevent wholesale licences being used as a cover for sale of illicit spirit the places of vend- s' ould, as far as possible, be at the headquarters of an excise inspector's circle, a tahsil, or a thana so that the licensed premises can be kept under supervision 296B Wholesale vendors shall be entitled to To whom wholesale sell, subject to the conditions vendors may sell of their licence, to — (1) wholesale and retail vendors licensed within the district, (2) wholesale and retail vendors licensed in another district with the permission of the Collector of that district. 296C. Wholesale vendors are not permitted Reduction of spirit to reduce spirit below the prohibited, accounts to prescribed strengths at which be kept it has been issued to them from a warehouse They shall maintain regular and

Page.	Rule no	Amendment or addition.
121	297	<p>accurate accounts in the form prescribed in their licence and shall submit a correct copy of such accounts to the inspector in charge of the warehouse at headquarters of the district in which the shops taking issues are situated on the 1st day of each month without fail "</p> <p><i>Substitute the following for this rule :—</i></p> <p>" 297. All issues from a wholesale shop must be duly entered in the pass books, B. W L 9, of the retail vendors removing the spirit and the entries signed by the licensed wholesale vendor or his representative. The entries in the pass books will serve as a pass to protect the consignments in transit."</p> <p><i>After rule 298 add the following —</i></p> <p>" 298A. Contract distillers shall open such wholesale dépôts as may be prescribed by the Board of Revenue which shall be subject to the following conditions —</p> <p>(1) The dépôt shall be opened, ordinarily, for sale to retail country spirit vendors holding licences in the district in which the dépôt is situated, provided that the shop of the person to whom the sale is made is not situated in an area where the rate of duty is higher than that applying to the place where the dépôt is situated.</p> <p>(2) Country spirit reduced to issue strengths and after payment of duty shall be transported to the dépôt from any bonded warehouse in the same district.</p> <p>(3) Country spirit shall be sold at the fixed strengths of 35° and 50° U P, subject in each case to a margin of 2° above or below the fixed strength, in quantities of not less than one gallon and at a price which shall not exceed the total of the following items. —</p> <p>(a) still-head duty,</p> <p>(b) contract price,</p> <p>(c) dépôt rate which shall not exceed three annas p. r L. P gallon</p> <p>Provided that in special cases the Excise Commissioner may sanction a higher rate</p> <p>The addition of any flavouring, colouring or essence or other use objectionable substance to the spirit shall not be allowed</p> <p>(4) The quantity of spirit to be sold by the distiller shall not exceed the quantity of spirit at the dépôt.</p>

C/ B O r
150°N/V.E
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the 20th
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and notified :
no 276/V P -
881B, dated 11
13th Septemb
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Page	Rule no	Amendment or addition																																																																																																																																																																								
121	297A	<p>(As a general rule such minimum stock shall be not less than the average monthly sales)</p> <p>(5) Each vat or cask in the dépôt shall have its capacity cut, branded or painted on it correct to the nearest half gallon</p> <p>(6) The dépôt shall be provided with a hydrometer, a thermometer and a bung rod, also a gauge rod for each vat or cask</p> <p>(7) Only standard issue measures approved of by the Excise Commissioner shall be used</p> <p>(8) Sales shall only be made on the dépôt premises which shall be opened for business for at least six hours on at least one day in each week The premises shall not be opened before sunrise and shall be closed by 6 p.m</p> <p>(9) Sale shall not be made on credit</p> <p>(10) All issues from the dépôt must be duly entered in the pass books, B. W. L. 9, of the retail vendors removing the spirit and the entries signed by the person managing the dépôt on behalf of the contractors</p> <p>(11) A correct account of all receipts and issues of country spirit shall be kept in the annexed form.—</p> <table><tr><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th></tr><tr><th>Date</th><th>Number of gallons of spirit (in store yesterday)</th><th>Number of gallons of spirit received from bonded warehouse or distillery to day</th><th>Total number of gallons to be accounted for</th><th>Number of gallons sold to retail vendors</th><th>Number of gallons remaining in store</th><th colspan="4">Detail of sales shown in column 5</th><th rowspan="2">Actual balance in hand at end of month</th><th colspan="2">Wastage</th></tr><tr><th></th><th></th><th></th><th></th><th></th><th></th><th>Name of retail vendor</th><th>Locality of sale</th><th>Number of gallons sold (to the person named in column 7)</th><th>Price per gallon charged exclusive of duty</th><th>L. P. gallons</th><th>Percentage.</th></tr><tr><td>36° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>60° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>36° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>60° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>36° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>60° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>36° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>60° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>36° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>60° U. P.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <p>(12) On the first day of each month a copy of such account shall be submitted to the inspector in charge of the bonded warehouse at headquarters of the district in which the shops taking issues are</p>	1	2	3	4	5	6	7	8	9	10	11	12	13	Date	Number of gallons of spirit (in store yesterday)	Number of gallons of spirit received from bonded warehouse or distillery to day	Total number of gallons to be accounted for	Number of gallons sold to retail vendors	Number of gallons remaining in store	Detail of sales shown in column 5				Actual balance in hand at end of month	Wastage								Name of retail vendor	Locality of sale	Number of gallons sold (to the person named in column 7)	Price per gallon charged exclusive of duty	L. P. gallons	Percentage.	36° U. P.													60° U. P.													36° U. P.													60° U. P.													36° U. P.													60° U. P.													36° U. P.													60° U. P.													36° U. P.													60° U. P.												
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Page.	Rule no	Amendment or addition.
		<p>situated. Extracts from this account showing sales to licensed vendors of different circles shall also be submitted to the excise inspectors in charge of such circles. If the loss by wastage during the month exceeds one per cent and the excess is due to neglect, the Excise Commissioner may impose a fine not exceeding five rupees per proof gallon</p> <p>(13) A wastage allowance, up to the amount permitted by rule 421 of the Excise Manual, on the quantity advised in each cask received at the dépôt will be allowed to wholesale dépôt-keepers, who shall, on the first day of each month, submit to the inspector of the circle a statement showing (1) the number of the cask, (2) the quantity advised, (3) the quantity actually received, (4) the wastage ascertained. All cases of excess wastage shall be reported to the Excise Commissioner, who may impose a fine not exceeding five rupees per proof gallon</p> <p>(14) The excise inspector of the circle in which the dépôt is situated shall be allowed every facility for examining the accounts and checking the stock of spirit whenever he visits the dépôt</p> <p>(15) A breach of any of the above conditions shall render the contractor liable to the penalties prescribed by section 64 of the Excise Act (IV of 1910)."</p>
121	298	<p><i>Cancel the present rule and substitute the following.—</i></p> <p>"298. Licences for retail vend of country spirit <i>will be granted for one year</i> <i>They shall be granted in form</i> <i>C. L. 6 and shall ordinarily cover vend for consumption both on and off the premises. The Excise Commissioner may, however, with the previous sanction of the Board of Revenue, direct spirit to be sold, in specified localities, for consumption off the premises only either in open vessels or in sealed bottles. In case of open vessels licences shall be granted in Form C. L. 5 and in case of sealed bottles in Form C. L. 5."</i></p>

*Cf B O r
306/V I —317
dat 4 tr 17
septembre, 1922*

Page	Rule no	Amendment or addition
123	308	After the 4th line of the rule add a new clause as follows.— “(3) The tree-tax system.”
124	316	In the 10th line delete the words “and distillers” In the 11th line insert “as far as possible” between “tari shops” and “do not fall.”
125	318A	After rule 318 add the following.— “ 318A. (1) The tree-tax system of <i>tari</i> and <i>sendhi</i> is analogous to the distillery system of country spirit and under it the Government revenue is derived from (i) a fixed tax on every tree tapped, and (2) a surcharge or vend fee per tree to be paid by vendors for the privilege of vend. Vendors are to make their own arrangement for procuring trees and the tree-tax levied is quite distinct from the tree owner's fee. (2) Where the tree tax system is introduced for the first time the number and location of existing shops need not be interfered with. It may safely be assumed that under the <i>tari</i> farmers the number and position of shops have, from time to time been carefully adjusted to serve the best interests of the consumer according to the number of trees and the local demand. (3) Settlement shall be made by individual shops annually under the surcharge system. A surcharge of Rs. 2-4-0 for each tar tree and annas twelve for each <i>khajur</i> tree shall be levied. For the due observance of the conditions of his licence the licensee shall be required to deposit security either in Government promissory notes, cash or such other form as the Collector may approve, or an amount deemed by the Collector to be sufficient having regard to the importance of the shop. Vend licence shall be granted in Form C. L. 12A. The licensee shall be bound by the conditions of his licence. (4) A tax of Rs. 3 shall be payable on account of each tar tree and Re 1 for each <i>khajur</i> tree to be tapped. (5) In the area under this system no tree shall be tapped and no <i>tari</i> or <i>sendhi</i> drawn from any tree except under a tapper's permit obtained under the rule hereinafter following.

Page	Rule no	Amendment or addition.
125	318A	<p data-bbox="392 236 1107 318">(6) (i) Tapper's permit may be issued on the application — Payment of tax</p> <p data-bbox="347 336 1107 409">(a) of persons licensed to sell <i>tari</i> or <i>sendhi</i> by retail ;</p> <p data-bbox="347 400 1107 536">(b) of tree-owners (for not more than five trees in any period of twelve months ending the 30th September) for the drawing of <i>tari</i> or <i>sendhi</i> for domestic consumption, but not for sale ,</p> <p data-bbox="347 536 1107 828">(ii) The applicant for a permit, before proceeding to tap any tree, must pay in advance into the sub-treasury the tree-tax prescribed by clause (4), together with (if the applicant is a licensed vendor) the surcharge prescribed by clause (3) in respect of the trees which he desires to tap. For this purpose he shall present to the officer in charge of the sub-treasury an application in triplicate in Form C. L. 12B stating —</p> <p data-bbox="347 819 1107 891">(a) the amount tendered in cash or remitted by money-order ,</p> <p data-bbox="405 882 1075 919">(b) the number and kind of trees to be tapped ;</p> <p data-bbox="347 919 1107 1010">(c) the village and <i>khasra</i> numbers or other definite description of the fields in which the trees stand ,</p> <p data-bbox="347 1010 1107 1082">(d) the owner's name , and (in the case of applications by licensed vendors)</p> <p data-bbox="347 1082 1107 1146">(e) whether applicant has obtained the owner's permission</p> <p data-bbox="347 1146 1107 1264">The minimum number of trees to be entered on one application shall ordinarily be 2, all of which should, as far as possible, be situated in one village only</p> <p data-bbox="347 1264 1107 1519">(iii) Forms of application may be obtained by applicants, free of charge, from the District or Sub-divisional Officer, or from the excise inspector or his jamadar. Applications may be presented personally or forwarded by post to the officer in charge of the sub-treasury. The chalan or the money-order receipt, for payment of the sum due on the application, must be attached to the application</p> <p data-bbox="347 1519 1107 1647">(iv) If payment is made by money order, the money-order must be addressed to the Collector and the following details must be entered on the " Coupon to be returned by the payee " —</p> <p data-bbox="418 1638 721 1674">the amount remitted,</p> <p data-bbox="418 1665 1107 1729">the statement that the remittance is on account of tree tax,</p> <p data-bbox="418 1719 888 1756">the name and address of remitter,</p> <p data-bbox="418 1747 1107 1792">(v) if the remitter is a vendor, the name of the</p>

Page	Rule no.	Amendment or addition.
		<p>(c) If the remitter is a tree-owner, who requires a permit for domestic consumption, the words "tree-owner."</p> <p>(7) The officer in charge of the sub-treasury shall receive the application and the Treasury receipt amount, of tree-tax together with (in the case of a licensed vendor) the surcharge calculated at the prescribed rates. If there is no reason to the contrary, he shall grant a receipt for the amount tendered and endorse the amount on each copy of the application under his signature and seal. He will retain one copy, return the duplicate to the vendor and send the triplicate to the excise inspector.</p> <p>(8) On receipt of the application the excise inspector shall forthwith take steps for the marking of the trees. He shall prepare the tapper's permit in duplicate in Form O L 12C and make over one part to the vendor, noting on both copies the names of the subordinates deputed for the purpose of marking the trees. Entries differing from the receipted application or subsequent alterations shall not be made in the permit except under an order of the officer in charge of excise or of the Collector. This order will be pasted to the counterfoil of the permit.</p> <p>(9) The permit-holder shall point out to the marking officer, when required, the trees which are to be tapped. The mode of marking of trees shall be prescribed by the Excise Commissioner. No <i>tarr</i> or <i>sendhr</i> shall be drawn from any tree, nor shall any pot be attached to any tree, until it shall have been marked by the department. The permit holder and the tappers shall be responsible for the maintenance of the marks so put on the trees and shall not efface or attempt to efface them.</p> <p>(10) The tapper's permit shall be in force from 1st October or any subsequent date to the 30th September immediately following. In no case shall <i>tarr</i> or <i>sendhr</i> be drawn except during the currency of the permit.</p> <p>(11) Tapper's permits may be issued from 1st September, but the preparation of spathe shall not be permitted before 15th September, nor shall pots be attached to trees before the evening of the 30th September. In the case of khajur trees the process of preparation may be allowed from 15th</p>

Page	Rule no	Amendment or addition.
		September, but the incision required for the insertion of the drip leaves shall not be allowed before the evening of 30th September
	(12) No trees shall be tapped nor any <i>tari</i> or <i>sendhi</i> containing pot taken down from a tree between sunset and sunrise.	Night tapping
	(13) All <i>tari</i> or <i>sendhi</i> drawn shall, as soon as the pots containing it are removed from the trees, be conveyed direct to the retail shop without delay	Transport of <i>tari</i> and <i>sendhi</i>
	(14) The transport of <i>tari</i> or <i>sendhi</i> from the tree to the shop shall be covered by a pass in Form C. L 12D to be obtained free of charge from the excise inspector. Separate passes will be required for transport from each village	Transport pass
	These passes will be current up to the end of September. Subsequent changes in the names of carriers may be made on the application of the vendor by the excise inspector who shall note the change on the counterfoil	
	(15) The import of <i>tari</i> or <i>sendhi</i> into the area under the system from elsewhere is prohibited	Import of <i>tari</i> and <i>sendhi</i>
	(16) No <i>tari</i> or <i>sendhi</i> drawn under the rules shall be sold or otherwise transferred except at the retail shop. Sales or transfers under the tree or on the way are prohibited	Sale in transit
	(17) Adulteration of <i>tari</i> or <i>sendhi</i> with any noxious or objectionable substance in the course of manufacture, transport, storage or vend is prohibited	Adulteration of <i>tari</i> and <i>sendhi</i>
	(18) The following persons shall not be employed on shop or as tapper or carrier —	
	Persons unfit for employment as tappers and carriers	(1) Previous convicts of a non bailable offence (2) Persons previously found guilty of any serious breach of excise rules or conditions (3) Licensed defaulters and persons of unsatisfactory or suspicious character (4) Persons suffering from any physical defect

Page.	Rule no	Amendment or addition
		<p>(25) The excise inspector shall be personally responsible for the proper marking of trees and for preventing illicit tapping. He shall see that jamadars and peons do not harass the vendors, tappers or carriers unnecessarily.</p> <p>(26) After the commencement of the tapping season the excise inspector will verify the fact that only the trees entered in the lists have been tapped. He shall then submit the result of his enquiry to the officer in charge of excise, returning at the same time his copy of the vendor's application. The Sadar excise ahlmad will verify the credit of the tree-tax from his accounts and report the fact of his having done so.</p> <p>(27) Members of the district staff should, as opportunity offers, call for the copy of the application returned to the vendor under clause (7), and ascertain whether tapping has been confined to the trees shown therein."</p>
126	319	<p>For the definition of "Rectified spirit of wine" substitute the following —</p> <p>" 'Rectified spirit of wine' means plain spirit of a strength not less than 50 degrees overproof"</p>
125	325	<p>Substitute the following for the first two sentences of this rule —</p> <p>"Distillers shall provide office furniture for the use of the officials in charge of the distillery. If a distillery is established at a place where suitable quarters for such officials are not available in the neighbourhood, or are not to be hired at reasonable rates the distillers shall provide quarters to the satisfaction of the Excise Commissioner—</p> <p>(a) for an excise inspector—a room not</p>

C/ B O no "C"
V.E.—539E
dated the 14th
August, 1911

C/ B O no "C"
S.C.V.I.—31
dated the 14th
August, 1911

Page	Rule no.	Amendment or addition.												
128	326A	Add the following new rule — “ 326 A.—Distillers shall be responsible for the safe custody of the stock of spirit in their distilleries and shall be liable to make good any loss of revenue caused to Government by their negligence ”												
129	335	In the 3rd line <i>delete</i> the words “ in charge of English distilleries ”												
130	339	In the 4th line <i>substitute</i> “ clerks ” for ‘ moharrirs.’												
130	340	In the 1st line <i>substitute</i> “ clerks ” for “ moharrirs.”												
130	358	In line 16 <i>before</i> the words “ Excise Commissioner ” <i>add</i> the word “ Deputy.”												
133	361	In line 5 <i>before</i> the words “ Excise Commissioner ” <i>add</i> the word “ Deputy.”												
134	365	In the last line <i>before</i> the words “ Excise Commissioner ” <i>add</i> the word “ Deputy ”												
136	380	For “ 25 ” in the 5th line <i>substitute</i> “ 35.”												
137	385	For “ 18 ” in line 10 <i>substitute</i> “ 16.”												
		For “ 30 ” in line 14 <i>substitute</i> “ 11.”												
		Add the following as a note to this rule.— “ Note —(1) The difference, caused by the caramel in solution, between the true strength of spirit and that indicated by the hydrometer is termed “ obsouration ” The percentage of obsouration can be easily ascertained by taking the hydrometer strength before and after the addition of caramel or any other soluble substance likely to cause same For example —												
		<table> <tr> <td></td><td>U P (1)</td><td>O P (2)</td></tr> <tr> <td>True strength of plain spirit</td><td>18 5</td><td>or 20 0</td></tr> <tr> <td>Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..</td><td>20 0</td><td>or 18 5</td></tr> <tr> <td>Percentage or degree of obsouration</td><td><u>1 5</u></td><td><u>1 5</u></td></tr> </table>		U P (1)	O P (2)	True strength of plain spirit	18 5	or 20 0	Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..	20 0	or 18 5	Percentage or degree of obsouration	<u>1 5</u>	<u>1 5</u>
	U P (1)	O P (2)												
True strength of plain spirit	18 5	or 20 0												
Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..	20 0	or 18 5												
Percentage or degree of obsouration	<u>1 5</u>	<u>1 5</u>												
		The degree of obsouration remains constant and must be added to the apparent strength found at any subsequent test in order to ascertain the true strength For this reason it is essential that the degree of obsouration should be noted, for future reference, in column 19 of register E D 14 at the time when plain spirit changes its denomination by addition of caramel in vat or in cask at time of issue												
		(2) The addition of water to “ obscured ” spirit does not materially affect the degree of obsouration In the case, therefore, of reduction of coloured rum in cask at time of issue, the degree of obsouration ascertained, when caramel was first added, will be treated as unchanged												

Page	Rule no	Amendment or addition.																														
		<p>(3) In the case of blending of "obscured" spirit of different degree of obscuration, the degree for the bulk may be ascertained by calculation thus —</p> <table> <tr> <th>Bulk gallons</th><th></th><th>Obscuration</th><th></th><th></th></tr> <tr> <td>810</td><td>×</td><td>32</td><td>=</td><td>265 60</td></tr> <tr> <td>687</td><td>×</td><td>14</td><td>=</td><td>96 18</td></tr> <tr> <td>1030</td><td>×</td><td>28</td><td>=</td><td>288 40</td></tr> <tr> <td>1820</td><td>×</td><td>18</td><td>=</td><td>327 60</td></tr> <tr> <td><u>4367</u></td><td></td><td></td><td></td><td><u>977 78</u></td></tr> </table> <p>then $\frac{977\ 78}{436\ 7} = 2\ 2 =$ average degree of obscuration</p> <p>(4) In case of issues of "obscured" spirit to other provinces, under bond, the degree of obscuration must be noted on the pass in column 7, and in column 9 of Form E D 29 immediately below the apparent strength indicated by the hydrometer in the final proof before issue "</p>	Bulk gallons		Obscuration			810	×	32	=	265 60	687	×	14	=	96 18	1030	×	28	=	288 40	1820	×	18	=	327 60	<u>4367</u>				<u>977 78</u>
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<u>4367</u>				<u>977 78</u>																												
138	389	<p>Under rule 389 <i>add</i> the following note —</p> <p>'NOTE.—In the case where issues of country spirit are made direct from the distillery to shops within the contract area of the distillers the pass book accompanying any such issue will be deemed to be a pass within the meaning of this rule "</p>																														
139	390	<p>In clause (a) <i>cancel</i> the words "districts not under the contract system" and <i>substitute</i> "shops, when a portion of the distillery has been constituted a bonded warehouse "</p>																														
139	391	<p><i>For</i> "25" in the 2nd line <i>substitute</i> "35 "</p> <p><i>Substitute</i> the following for clause I (b) (iii).—</p> <p>"(iii) To British or Indian Troops in India as provided in the export and transport rules, on payment of duty at the rates prescribed therein "</p> <p>To the marginal reference <i>add</i> "B O. no. 216/ V E—804B, dated the 26th June, 1918, and 289/ V E—7C, dated the 7th September, 1921."</p>																														
140	391	<p><i>Cancel</i> clause II (1) (a) and remove "(b) In contract areas" from the next clause</p> <p>Under head "III.—Denatured spirit," <i>cancel</i> the clauses (a) and (b), and <i>substitute</i> the following —</p> <p>"(a) To the premises in respect of which a distiller holds a vend licence</p> <p>(b) To retail vendors and the general public, subject to the conditions of the wholesale licence held by the distiller for the vend of such spirit "</p>																														

Cf B O no 8
V E—333C,
dated the 13th
September, 1921

Cf B, O no 2,
V E 833C,
dated the 1st
September, 1921

Cf B O no 2,
V E—333C,
dated the 1st
September, 1921

Cf B O no 2,
V E—333C,
dated the 1st
September, 1921

Page	Rule no	Amendment or addition.
142	409	<i>Delete</i> the words "on which duty has been prepaid" in the first paragraph and <i>cancel</i> the third paragraph beginning with the words "Duty shall be, etc." and ending with the words "in the foregoing rules." In the fourth paragraph <i>omit</i> the words "on production of the receipted application"
143	410	<i>Cancel</i> the rule.
143	411	For the figures "27" in the last line of this rule <i>substitute</i> "17" and for the figures "12" <i>substitute</i> "11"
143	413	<i>Cancel</i> the words "A register" in the 8th line of this rule and <i>substitute</i> "An account" and for the figures "25" in 9th line <i>substitute</i> "3."
143	414	In lines 6 to 8 for the words "Government except * * * * *" such <i>in</i> -cs" <i>substitute</i> the words "the Excise Commissioner."
144	415	For the marginal reference <i>substitute</i> "Cf notification no 361/XIII-99, dated the 26th May, 1915"
144	416	In the 2nd line for the words "shall be those" <i>substitute</i> the words "will be prescribed by Government and". In the proviso for the words "the Board of Revenue" <i>substitute</i> the word "Government."
144	416A	Insert the following as a new rule 416A — <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 20px;"> <p>416A</p> <p>Denaturant to be tested</p> </div> <div> <p>All ingredients intended for denaturing spirit shall be lodged with the officer in charge of the distillery and before any denaturant is brought into use that officer shall send samples (one pint from each cask or drum in a separate bottle sealed and labelled) to the Chemical Examiner for Customs and Excise, Calcutta (or such other officer as the Board of Revenue may appoint in that behalf) for examination and report.</p> <p>Provided that if each cask or drum is presented to the officer in charge duly sealed with the seal of the said Chemical Examiner (or other officer duly appointed) and accompanied by a certificate from that officer that the denaturant contained therein</p> </div> </div>

Page.	Rule no	Amendment or addition.
		<p>complies with the specification referred to in the preceding rule, the sending of a sample will not be necessary.</p> <p>A copy of the report shall be submitted to the Excise Commissioner. The denaturant passed for use shall remain in excise custody until consumed, while those rejected shall be returned to the distiller. A correct account of all denaturants received into and issued from the stores shall be maintained by the officer in charge."</p>
144	418	<p><i>Substitute the following for the present rule :—</i></p> <p>" 418. For the purpose of ascertaining that the spirit has been denatured in the prescribed manner, the Spirit to be tested the Collector of the district in which the distillery is situated shall, on each occasion that spirit is denatured, cause to be taken from each separate bulk of denatured spirit a sample, amounting to one pint, in a bottle sealed and labelled, and shall send such sample to the officer referred to in rule 416 A for examination and report. The label on the bottle shall bear the number and date of the Chemical Examiner's report passing the denaturants used. A copy of the report shall be submitted to the Excise Commissioner, who will issue orders as to the disposal of spirit not denatured in the prescribed manner."</p>
145	420	<p>In the last line <i>before</i> the words " Excise Commissioner " <i>add</i> the word " Deputy."</p>
145	421	<p><i>Substitute the following for this rule —</i></p> <p>" 421. An allowance will be made for the actual loss in transit, by leakage, evaporation or other unavoidable cause, of spirit transported or exported under bond.</p> <p>The allowance is subject to the following maximum limits —</p> <p style="text-align: center;"><i>For wooden casks.</i></p> <p style="text-align: right;">Per cent.</p>

Cf B O no 423/V—284B, dated the 26th September, 1910, as amended by no 118/V E—263B, dated the 16th April, 1911, and no 98/V E—910B, dated the 31st January, 1918

Cf B O no 1253N/V E—769B, dated the 20th August, 1920

Cf B O no 423/V—161B, dated the 26th September, 1910
No 209/V E—930B, dated the 15th May, 1918
No 1254N/V E—769B, dated the 20th August, 1920

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		<p>The allowance to be made under this rule will be determined by deducting from the quantity of spirit despatched from the distillery the quantity received at the place of destination, both quantities being stated in terms of London proof. The allowance will be calculated on the quantity contained in each cask or other receptacle comprised in a consignment.</p> <p>Duration of journey is to be reckoned from date of issue from distillery to date of taking account at destination, both dates inclusive. Inspectors are enjoined to take account with as little delay as possible after arrival of spirit at destination. The following examples are given for their guidance in making the calculations under this rule —</p> <p>(a) <i>Wooden casks.</i></p> <table> <tr> <td>Date of issue from distillery</td><td>..</td><td>March 2, 1917</td></tr> <tr> <td>Date of taking account at destination</td><td>..</td><td>" 11, "</td></tr> <tr> <td>Duration of journey</td><td>..</td><td>Ten days.</td></tr> <tr> <td>Allowance admissible according to scale</td><td>..</td><td>4 per cent</td></tr> <tr> <td>Quantity issued from distillery</td><td>..</td><td>50 6 L P gallons</td></tr> <tr> <td>Quantity received at destination</td><td>..</td><td>50 2 "</td></tr> <tr> <td>* Loss admissible</td><td>..</td><td>2 8 "</td></tr> <tr> <td>Excess loss</td><td>..</td><td>4 1 "</td></tr> </table> <p>* NOTE.—Four per cent on 50 6 L P gallons = $\frac{50\ 6 \times 4}{100} = 1\cdot264$, and, when the centesimal figure in the result is 5 or over, the decimal figure is increased by 1, that is, the correct loss admissible is 2 9</p> <p>(b) <i>Metal vessel.</i></p> <table> <tr> <td>Date of issue from distillery</td><td>..</td><td>March 1, 1917</td></tr> <tr> <td>Date of taking account at destination</td><td>..</td><td>" 2 "</td></tr> <tr> <td>Duration of journey</td><td>..</td><td>Two days</td></tr> <tr> <td>Allowance admissible according to scale</td><td>..</td><td>1 per cent</td></tr> <tr> <td>Quantity issued from distillery</td><td>..</td><td>54 2 L P gallons.</td></tr> <tr> <td>Quantity received at destination</td><td>..</td><td>53 7 "</td></tr> <tr> <td>* Loss admissible</td><td>..</td><td>5 "</td></tr> </table> <p>* NOTE.—One per cent on 54 2 L P gallons = $\frac{54\ 2 \times 1}{100} = 542$ and the centesimal figure not being 5 or over the loss admissible is 5</p> <p>If the report of the officer by whom the consignment of spirit has been gauged and proved at its destination shows that wastage has occurred above the maximum limit allowable, the person executing the bond shall be liable to pay duty on so much of the deficiency as is in excess of the allowance. The rate of duty leviable shall be that entered in the bond, or in case there is no such entry, the highest rate of duty leviable on such spirit in these provinces</p> <p>When the total wastage in a consignment is, within the limits allowable, the Assistant Excise Commissioner within whose charge the distillery of issue is</p>	Date of issue from distillery	..	March 2, 1917	Date of taking account at destination	..	" 11, "	Duration of journey	..	Ten days.	Allowance admissible according to scale	..	4 per cent	Quantity issued from distillery	..	50 6 L P gallons	Quantity received at destination	..	50 2 "	* Loss admissible	..	2 8 "	Excess loss	..	4 1 "	Date of issue from distillery	..	March 1, 1917	Date of taking account at destination	..	" 2 "	Duration of journey	..	Two days	Allowance admissible according to scale	..	1 per cent	Quantity issued from distillery	..	54 2 L P gallons.	Quantity received at destination	..	53 7 "	* Loss admissible	..	5 "
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		situated is empowered to write off excess wastages in any particular cask or receptacle, but in other cases he will refer to the Deputy Excise Commissioner for orders "
146	423	In the 2nd line <i>after</i> " 15 " <i>add</i> " and B W L 5 "
146	424	<i>Cancel</i> the marginal reference and the first paragraph beginning with ' A stock register ' and ending with ' miscellaneous ' and <i>substitute</i> the following .— <p>" A general register in Form E D 3 must be maintained Separate portions General register, Form E D 3 have been allotted for record of buildings and plant in Government contract distilleries, Government furniture, excise locks, hydrometers, saccharometers, thermometers, test glasses, standard measures, gauging rods, miscellaneous articles, monthly abstract of distillery operations, correspondence, and duty-free issues "</p> <p>In lines 12 and 19 <i>substitute</i> the word " general " for " stock " and <i>after</i> the word " compare " in 19th line <i>add</i> the words " not less than once a quarter "</p> <p><i>Before</i> the words " Excise Commissioner " <i>add</i> the word " Deputy " in clause 3</p> <p><i>After</i> the word " tickets " in eighth line, <i>add</i> the words " all dips and proofs taken in connection with blending, reducing, storage, issue, etc, in the spirit vat "</p>
147	426	
148	430	<i>Cancel</i> this rule and <i>substitute</i> the following .— <p>" 430. Issues by weightment are, in the first place, recorded in the weightment register, the primary object being to ascertain the full capacity or content of the cask or drum. The instructions contained in rule 399 must be carefully followed. After weightment, no objection need be raised if the distiller desires to draw off any measured quantity by imperial measure, from the full cask or</p>

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		In this case the inspector will see that the casks or drums are again filled to the bung-hole before proof for issue is taken or any measured quantity drawn off, the account for issue will be shown, in full, in register Form E. D 11, the full capacity being that recorded in register Form E. D. 10."
148	431	<p><i>Substitute the following for the present rule :—</i></p> <p>" 431 All issues, other than at fixed strengths whether on pass or not, will be recorded in register E. D 11. Register of issues, Form E D 11 Gauge and proof of each issue must be recorded therein immediately after they are taken After issues are completed the appropriate entries in registers 12, 13, and 11 must be made Issues at fixed strengths will be recorded in register B. W. L. 5 and the totals thereof in E. D 12.</p> <p>Abstracts in manuscript of register E D 11 and B. W. L. 5 will be forwarded to the Collector of the district in which the distillery is situated at the close of each month They must show the total issues ex-distillery to the district and be supported by receipted applications in Form B. W. L. 8 or E D. 20, by the distiller's applications in Forms E. D. 19 and 21 and by the "account current" in Form E. D 24. These enclosures will after examination be returned by the Collector to the distillery and deposited there</p> <p>Issues to other districts must be shown underneath the district abstract in full detail</p>
148	432	<p><i>Cancel the last two sentences and substitute the following —</i> "The entry in column 3 must be made from E. D 9 Other columns need no instructions At the end of each calendar month actual balance must be taken from E D 15 and monthly wastage ascertained and recorded. Actual balance will then be entered in column 2 for the first day of the following month "</p>
148	433	<p><i>For the sentences beginning with " Issues of plain, etc " and ending with the words " in accordance with rule 419 " substitute the following —</i></p> <p>" Issues of plain spirit (including rectified spirit) from the warehouse or from the spirit receiver to the denaturing room for denaturation will, in the first place, be recorded in the appropriate columns of register E. D 11, the total L. P. gallons being recorded</p>

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		thereafter in column 6 of register E D. 12 and column 5 of this register (E D. 13). Account taken for issues, after denaturation, will be recorded in the appropriate columns of E. D. 11 after which the entries appropriate to each issue will be recorded in the columns provided for the purpose in this register (E D 13). Stock is taken monthly in accordance with rule 419."
149	434	<p><i>Substitute</i> the following for the present rule —</p> <p>" 434 The figures for column 1 of E D 14 will be obtained from register E D. 15 Issues of plain spirit from the warehouse for sophistication, either in cask at time of issue or in vat for subsequent issues, will in the first place be recorded in columns 5, 8, 9, 10 and 11 of register E. D. 11, the appropriate entries being made, thereafter, in column 7 of register E. D 12 and columns 2 to 8 of this register (E. D 14) Issues, after sophistication, will be recorded in columns 7, 8, 9, 10 and 13 of E D 11 and afterwards in the appropriate columns of this register (E D 14) The stock of sophisticated spirit remaining at the end of each month will be taken in accordance with rule 419, and a balance struck in this register. "</p>
		<i>Cf B O no 160/VE-915B, dated the 2nd May, 1918</i>
149	438	<i>Cancel</i> this rule
		<i>Cf B O no 193/VE-915B, dated the 2nd May, 1918</i>
150	439	<p><i>Cancel</i> the words " Register of issues " in the marginal note and <i>substitute</i> for first paragraph of the rule the following —</p> <p>" A return of issues in Form E D 31 showing, in abstract, the total issues for the month under each head will be forwarded monthly to Excise Commissioner; the data for filling in the form will be obtained from registers E D 12 13 and 14 " .—</p>
		<i>Cf B O no 194/VE-915, dated the 2nd May, 1918</i>
150	439A	<p>Add the following as a new rule 439A :—</p> <p>" 439A. After the close of each quarter an abstract in manuscript form will be forwarded by the Excise Commissioner showing in tabular form the quantity of spirit in stock at the beginning of the quarter the quantity manufactured and issued during the quarter and the quantity in stock at the end of the quarter. The particulars required for the abstract will be obtained from registers E D 12, 13 and 14 "</p>
		<i>Cf B O no 167/VE-915, dated the 2nd May, 1918.</i>

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153	452	<p>For the first three lines of this rule substitute the following :—</p> <p>" Refund of duty on beer returned unsold to the brewery of issue or on beer destroyed as unsaleable will be granted on the following conditions "</p> <p>and add the following after condition (2) —</p> <p>" (3) in the case of beer destroyed as unsaleable the applicant shall produce a certificate signed by the officer in charge of excise of the district that the beer has been destroyed unsold and unadulterated</p> <p>For the purpose of the certificate referred to in condition (3) above, the officer in charge of excise shall depute an officer not inferior in rank to an excise inspector, whose duty it will be to satisfy himself that the beer is beer that has been made in these provinces and has not been adulterated, and to see the beer destroyed. "</p> <p>To the marginal reference add " as amended by B O. no. 319/V.E—565B., dated the 15th September, 1913 "</p>
153	453	<p>To this rule prefix the following words:—</p> <p>" In the case of refunds of beer returned to the brewery of issue "</p>
153	454	<p>For the word " Ditto " in the margin of this rule substitute the following :—</p> <p>" Of. B O no 423/V—284B., dated the 26th September, 1910 "</p>
155 to 172 174	458 to 538 551	<p>Cancel all these rules</p> <p>Cancel the rule and substitute the following :—</p> <p>" 551. Where the contractor is required to supply both <i>mahwa</i> and <i>shira</i> spirit under the contract, two sets of vats, pipes and pumps shall be provided by the contractor so that both classes of spirit may be stored separately "</p>
174	552	<p>Add the following at the end of the rule —</p> <p>" All wooden vats shall be re-gauged once in two years Iron vats shall be re-gauged when the Assistant Excise Commissioner considers it necessary."</p>
175	557	<p>In line 11 before the words " Excise Commissioner " add the word " Deputy "</p>
177	568	<p>In the 5th line of the rule cancel the words " prepare the pass " and substitute " make the necessary entries in the vendor's pass book. " In the 6th and 8th lines substitute " clerk " for " moharrir " In the 8th line cancel the words</p>

Page.	Rule no.	Amendment or addition.
		<p>"preparation of the pass, which he will sign after checking it" and <i>substitute</i> "making the necessary entries in the vendor's pass book, to which he will add his signature after checking the entries."</p>
177	569	<p><i>Cancel</i> the present rule and <i>substitute</i> :—</p> <p>"569. The pass book will be in Form B W. L. 9 and will remain in the custody of the person removing the spirit who will, on demand by an officer authorised in this behalf, produce it as his authority for transport. A pass book will be issued to each licensed retail and wholesale vendor at the beginning of each financial year. The pass-book will be kept in safe custody by the vendor, and he shall not alter nor erase any entry therein. On satisfactory proof of the loss of a pass book a duplicate may be issued with the sanction of the Collector on payment of a fee of Re 1. At the end of each financial year the pass book will be returned to the bonded warehouse and kept there for record.</p> <p>NOTE.—In the case of issues to vendors in Indian States in Bundelkhand and Baghelkhand a pass in Form B W L 9 (2) will be used. One part will be given to the person removing the spirit, one part will be forwarded by post to the Kamdar or other official of the Indian State appointed for the purpose, and the counterfoil will be retained for record."</p>
177	570	<p><i>Cancel</i> the words "pass has been made out, signed and entered in register B. W. L 5, the excise inspector will detach the portion which is to accompany the consignment, and" and <i>substitute</i> the following:—</p> <p>"entries in the pass book or pass have been made, signed and recorded in register B. W. L 5, the excise inspector"</p>
177	573	<p><i>Cancel</i> the rule</p>
177	574	<p>Add the following at end of rule 574 :—</p> <p>"As an additional safeguard the Excise Commissioner may direct that the spirit issued to all shops within a specified area shall be distinctively coloured before leaving the bonded warehouse"</p> <p>After word "ditto" in the margin add the words "as amended by B. O no. 247/V—S.C., dated the 14th April, 1915"</p>

Cf B. O no 366/
V.E —333C,
dated the 13th
September, 1923

Cf B. O no 366/
V.E —333C,
dated the 13th
September, 1923

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178	575	<p><i>Cancel the rule and substitute —</i></p> <p>"575. The Assistant Excise Commissioner shall determine the periods to be allowed for transport to the different shops, and a list of the periods so determined shall be maintained at the bonded warehouse. The period shall be specified in each pass-book "</p>
178	576	<p><i>Cancel the rule and substitute —</i></p> <p>"576. When an excise inspector visits a shop, he shall compare the entries in the pass-book with those in the accounts. If no irregularity is discovered he shall make a note to this effect on the vendor's account book "</p>
178	577	<p>In the third line <i>substitute</i> the words "accounts month" for the words "calendar month"</p> <p><i>Substitute</i> "Indian" for "native" in the 2nd paragraph</p> <p><i>Add</i> the following after the word "applications" in the 5th line, replacing the fullstop by a comma, "which should after examination be returned to the warehouse to be deposited there"</p> <p>In the fifth line <i>substitute</i> the words "accounts month" for the words "calendar month"</p> <p><i>Substitute</i> "Indian" for "native" in the 2nd paragraph</p>
178	579	<p><i>Substitute</i> the following for this rule —</p> <p>"579. The excise inspector shall maintain a register in Form B. W. L 11 showing the issues of spirit to each shop. When there are more warehouses than one in the district or when any vendors of the district take issues from a warehouse of the neighbouring district, the inspector in charge of such an outlying warehouse shall enter in Form B. W. L 12 the comparative figures of issues from his register B. W. L 11 for the month and forward it to the inspector in charge of the warehouse at headquarters of the district concerned not later than the 1st day of the following month. The inspector of the warehouse at district headquarters shall prepare an abstract for the whole district in Form B. W. L 12 summarizing the figures therefor, from his own register B. W. L 11, from statements received from outlying warehouses, and from statements received from all wholesale shops and dépôts (situate whether within or without the district) supplying spirit to retail shops of the district. Copies</p>

Page.	Rule no	Amendment or addition.
		<p>of this abstract shall be sent to the Assistant Excise Commissioner and to the Collector by the 5th day of each month at latest. Extracts from it shall be forwarded to the excise inspectors in whose circles the shops are situated by the 10th day of the month</p> <p><i>NOTE</i>—The preparation of the abstract B W L 12 is one of the most important duties of the excise inspector at district headquarters. On its accuracy and prompt submission depend the assessment and recovery of the monthly licence fees. The excise inspector of the warehouse at headquarters must arrange that the monthly statements required, under the rules, to be submitted to him by inspectors of outlying warehouses, wholesale vendors and depot agents should reach him in good time to complete the abstract. The Assistant Excise Commissioner should invariably take the explanation of the persons concerned for any inaccuracy in the abstract or delay in its submission.</p>
179	582	<p><i>Cancel</i> the second clause beginning with the words "At the end" and ending with the words "Excise Commissioner."</p> <p>To the marginal reference <i>add</i> "As amended by B O. no 273/V.E—469B, dated the 15th May, 1914."</p> <p>In the last line before the words "Excise Commissioner" <i>add</i> the word "Deputy"</p>
180	586	<i>Cancel</i> rule 586
180	587	<p><i>Substitute</i> the following for this rule —</p> <p>"587. Collectors and officers in charge of excise should inspect the bonded warehouses in their districts not less often than once a year, and record the results of their inspection in the inspection book of the warehouse</p> <p>Inspections by Collectors and officers of the district staff</p> <p>The excise inspector in charge shall submit a copy of the inspection note to the Deputy Excise Commissioner for information."</p>
182	596	<p><i>After</i> the word "prohibited" <i>add</i> "except when <i>bhany</i> not exceeding 10 tolas is imported in person by a <i>bona fide</i> traveller coming into the United Provinces of Agra and Oudh from another part of India and the drug is for his own personal consumption," and to the marginal reference <i>add</i> "as amended by notification no 58/XIII—89, dated the 6th February, 1922"</p>
182	597	<p><i>Substitute</i> the following for (1) and (2) of this rule —</p> <p>(1) Nurgaoon (Rajshahi district) in Bengal.</p> <p>(2) Patna in Bihar and Orissa."</p> <p>To the marginal reference <i>add</i> "and notification no 70/XIII—59, dated the 4th December, 1913."</p>

Cf B O no 503/
V E—390B,
dated the 9th
December, 1921

Page.	Rule no.	Amendment or addition.
182	598A	<p>Add the following as rule 598A :—</p> <p>"598A. <i>Ganja and charas not exceeding 2 tolas in weight may be imported in person by a bond fide traveller for his own personal use coming into the United Provinces of Agra and Oudh from another part of India "</i></p>
182	599	<p>After the word "vendors" in the first line insert the words "or persons holding contracts for supply under the contract supply system" and for the words in brackets after the word "purpose" in the fourth line substitute "(rules 653, 654 and $\frac{681\text{ B}}{9}$)."</p>
183	601	<p>In note 1 under this rule substitute "Superintendent of Excise and Salt" for "sub-divisional officer."</p>
183	606	<p>Omit from clause (1) the words "Jalaun" and "Hamirpur" and from the explanation below clause (2) the words "and Mahoba"</p>
184	607	<p>Cancel the words "a bonded warehouse" in the second and third lines and substitute the words "one of the bonded warehouses named in rule 654"</p>
185	610	<p>Substitute the following for the present rule.—</p> <p>"Bhang may be exported in consignments of not less than one maund at a time, from Farrukhabad or from any of the districts in which collection of the spontaneously grown hemp plant is permitted, to places in British India other than the Bombay Presidency and from contract bonded warehouses in the Jalaun and Hamirpur districts to Indian states"</p> <p>Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur</p>
185	612	<p>Add the following note to this rule.—</p> <p>"Note—In the case of export to Indian states from contract warehouses in the Jalaun and Hamirpur districts the excise inspector in charge of the warehouse will grant the pass (see rule 623A)"</p>
185	613	<p>Add the following sentence at the end of this rule.—</p> <p>"Export from bonded warehouses in Jalaun and Hamirpur districts is specially provided for in rule 623A"</p>
187	619	<p>Cancel the words "at a bonded warehouse" in second line, and add, after the word "rules" in the third line, the words "from the bonded warehouses referred to in rule 654," and from contract bonded warehouses established in Jalaun and Hamirpur districts.</p> <p>Substitute "Indian" for "native" in the first line.</p>

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187	620	<p>After the word "drugs" in first line insert the words "from one of the warehouses referred to in rule 654"</p> <p>Add the following as note 2, the present note being numbered 1.—</p> <p>"NOTE 2—The duty on <i>ganja</i> and <i>charas</i> exported to the Benares State will be refunded to the State quarterly"</p> <p>Add the following as note 3.—</p> <p>"NOTE 3—13/14th of the duty on <i>ganja</i> exported to the Baroda State will be refunded to the State quarterly"</p>	<p>Cf. Notification 9/XIII-1912 dated the 12th January, 1912</p> <p>Cf. Notification no 16/XIII-1912 dated the 23rd January, 1912</p> <p>Cf. Notification no 145/XIII-1912 dated the 12th February, 1912</p>
187	622	<p>Substitute "Indian" for "native" in the first line.</p> <p>Add the following note.—</p> <p>"NOTE 1—The duty on <i>bhat</i> exported to the Benares State will be refunded to the State quarterly"</p> <p>Add the following as note 2.—</p> <p>"NOTE 2—13/14th of the duty on <i>bhang</i> exported to the Baroda State will be refunded to the State quarterly"</p>	<p>Cf. Notification no 16/XIII-1912 dated the 23rd January, 1912</p> <p>Cf. Notification no 145/XIII-1912 dated the 12th February, 1912</p>
187	623	<p>Substitute "Indian" for "native" in the fourth line</p> <p>Omit the word "Hamirpur" from the third line.</p>	<p>Cf. Notification no 931/XIII-210B, dated the 25th October, 1922</p>
188	624	In the fourth line for "one seer" substitute "one-quarter seer or 20 tolas"	<p>Cf. B.O. no 541/V E-2-CC, dated the 12th January, 1912</p>
188	623A	<p>New rule to follow rule 613 as under.—</p> <p>"Any person may, by arrangement with the contractor, obtain <i>ganja</i>, <i>charas</i> or <i>bhang</i> from any of the contract bonded warehouses established in Jalaun and Hamirpur districts for export to an Indian state, on producing before the Collector or officer in charge of Excise of the district a permit to import the drugs, issued or countersigned by the Political officer for the states or such officer as may be authorised by the Government of the United Provinces in this behalf, together with the consent in writing of the contractor. The countersignature of the collector or the officer in charge of excise on these documents, together with an application by the exporter in duplicate, in form C D 4, shall authorise payment of the contract price, duty and surcharge to the treasurer of the sub-treasury situated in the same place as the bonded warehouse. On the exporter producing the receipted application on form C D 4 together with the permit before the excise inspector in charge of the warehouse, the drugs will be issued to him. The inspector will cause the consignment to be sealed in his presence and the weight and contents on each package endorsed on the permit which will be retained by him as his authority for making the issue. If a consignment is made in triplicate, the permit must be prepared to cover the export of all three. The permit must be submitted to the collector of the district for his signature before the issue of the drugs."</p>	<p>Cf. Notification no 931/XIII-210B, dated the 25th October, 1922</p>

Page.	Rule no	Amendment or addition
188	626	<p><i>Substitute for present rule :—</i></p> <p>"626. Transport of <i>ganja</i> and <i>charas</i> from the non-contract bonded warehouses, referred to in rule 654, to districts not under the contract supply system, is regulated by the rules governing the issues of drugs therefrom (rules 668 to 678) Transport of <i>ganja</i>, <i>charas</i> and <i>bhang</i> from a contract bonded warehouse to retail shops within the contract area is regulated by rules 681-B/21 to 681-B/25 Transport of <i>ganja</i>, <i>charas</i> and <i>bhang</i> under bond from one contract bonded warehouse to another, under the contract supply system, is regulated by rules 681/1 to 681/9 "</p>
188	627	<p><i>For clauses (a) and (b) substitute the following —</i></p> <p>"(a) Transport from one farm to another within a district shall be made under cover of a pass granted by the Collector in Form I. D 14</p> <p>(b) Transport from one district under the farming system to another under the same system shall only be made under cover of a pass in Form I. D. 14 granted by the Collector of the district into which the drug is to be transported.</p> <p>(c) Transport from a farmer's wholesale premises to the premises of vendors within the limits of the farm shall only be made under cover of a pass in Form I D 14 granted by the farmer under rule 625</p> <p>In cases (a) and (b) the pass on expiry shall be returned to the officer who granted it In case (c) the pass shall be retained by the shopkeeper and destroyed by the excise inspector at his next inspection of the shop "</p>
188	628	<p><i>Cancel the word "other" in the third line and insert after the word "district" in the same line the words "not under the contract supply system"</i></p>
189	629	<p><i>Cancel the words "the district" in the second line of the rule and substitute "a district not under the contract supply system."</i></p>
189	...	<p><i>After rule 631 add a new section and the following rules —</i></p> <p>"IV-A—Transport of <i>ganja</i>, <i>charas</i> and <i>bhang</i> under bond under the contract supply system"</p>

Page	Rule no.	Amendment or addition.	
189	631A2	<p>631A/1. Transport of <i>bhang</i> under bond, to warehouses established under the contract system, is permitted, in consignments of not less than one maund, at a time from Farrukhabad and the districts referred to in rule 650. Such transport shall only be made—</p> <p>(a) On the execution of a bond, for subsequent payment of duty, by contractors under the contract system of supply, in favour of the Collector of the district in which the warehouse where the <i>bhang</i> is to be deposited is situated</p> <p>(b) By persons holding contracts for supply under the contract supply system and permits from the Collector or officer in charge of excise of the district within or to which the <i>bhang</i> is to be transported.</p> <p>(c) Under cover of a pass granted by the Collector or officer specially appointed in that behalf of the district within or from which the <i>bhang</i> is to be transported.</p> <p>(d) By rail only.</p> <p>(e) On condition that all costs and risks attendant on transport shall be borne by the transporter.</p>	<p>Cf Notification no 9/XIII—210 B, dated the 10th January, 1922</p>
189	631A/2	<p>631A/2 Transport of <i>bhang</i> under bond from the places of storage under bond within districts mentioned in rule 650 to contract bonded warehouses established in the same districts is governed by the provisions of the preceding rule, except that the clause requiring transport by rail may be dispensed with.</p>	<p>Cf Notification no 7/XIII—210B, dated the 10th January, 1922.</p>
189	631A/3	<p>631A/3 Transport of <i>ganja</i>, <i>charas</i> or <i>bhang</i> from one contract bonded warehouse to another is governed by the provisions of rule 651A, except that the permit, referred to in clause (f), shall be granted by the excise inspector in charge of the bonded warehouse, when the <i>ganja</i>, <i>charas</i> or <i>bhang</i> is to be transported, and the pass, referred to in clause (g), by the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> is to be transported.</p>	<p>Cf Notification no 9/XIII—210B, dated the 10th January, 1922 rule no 271/XIII—44 dated 1st Feb 1922</p>

Page.	Rule no	Amendment or addition
189	631A/4	<p>631A/4. The bond referred to in rule $\frac{631-A}{1}$</p> <p>Bond to be executed (a) under which transport under bond of <i>ganja</i>, <i>charas</i> and <i>bharg</i> within, or from outside into, the confines of a contract area of supply shall be effected, shall be in Form C D 3. A general bond shall be executed by the contractor in favour of the Collector of each district of the area and for such sum as the Collector, in his discretion, may deem to be sufficient to cover the duty on the quantity of <i>ganja</i>, <i>charas</i> and <i>bharg</i> likely to be in course of transport to the contract warehouses of the district. When the sum, represented by the bond, is likely to be exceeded the Collector is empowered to insist on the execution of an additional bond, in the same form, for such additional sum as he may consider necessary.</p>
189	631A/5	<p>631A/5 Applications for permits to transport <i>ganja</i>, <i>charas</i> or <i>bharg</i></p> <p>Permit for transport under bond under bond shall be made in writing to the officer specified in rules $\frac{631-A}{1}$, $\frac{631-A}{2}$ and $\frac{631-A}{3}$ in Form C D 6 The application may be sent by post. The officer shall, if he sees no reason to the contrary, grant a permit in triplicate in Form C. D 7. The first part shall be given to the applicant or sent him by registered post; the second shall be sent by post to the Collector of the district or, as the case may be, to the excise inspector of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bharg</i> is to be transported; the third shall be retained as a counterfoil and to it shall be pasted the first and second parts when returned under these rules.</p> <p>NOTE —The careful preparation of these permits is a matter of great importance, and the instructions contained in note 2 of rule 601 apply here also.</p>
189	631A/6	<p>631A/6 The person named in the permit shall present his copy to the Collector, or other officer of the district appointed in this behalf, from which the <i>bharg</i> is to be transported or, as the case may be, to the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bharg</i> is to be transported, who shall, after completing the endorsement on the back thereof, return it by post to the officer who issued it. The copy received by post shall be similarly dealt with.</p>

Page.	Rule no	Amendment or addition.
		<p>agent, in the manner prescribed in this behalf, the excise inspector shall, after filling in the endorsement on the back of the transporter's copy of the pass, return it, without delay, through the Collector, to the officer who issued it, the Collector, before returning the copy, shall cause the date of receipt of the <i>bhang</i> at the warehouse to be noted on the permit to which the pass has reference. the copy received by the excise inspector direct by post shall be retained by him and returned in the same way after examination by the Assistant Excise Commissioner</p> <p>(b) In the case of transport of <i>ganja</i>, <i>charas</i> or <i>bhang</i>, under clause (b) of rule $\frac{631-A}{7}$, the excise inspector shall follow the procedure prescribed in preceding clause, except that he shall return the transporter's copy of the pass by post, without delay, direct to the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> was transported, the second copy being retained and similarly dealt with after examination by the Assistant Excise Commissioner.</p>
189	631A/9	<p>631A/9 A register of all permits and passes issued for transport of <i>ganja</i>, <i>charas</i> and <i>bhang</i> shall be maintained in the Collector's office and at the bonded warehouse in Forms C. D 9 and C. D 10</p>
192	650	<p>At the end of the words within brackets in the fifth line <i>insert</i> the words "or, in the case of a person holding a contract for supply under the contract supply system, its removal for storage at a bonded warehouse"</p>
193	653	<p><i>Cancel</i> the heading of section VIII immediately above the rule and <i>substitute</i> "Bonded warehouses for supply of <i>ganja</i> and <i>charas</i> to districts not under the contract supply system."</p>

Page	Rule no	Amendment or addition.
193	651	<p>Cancel the word "Cawnpore" and re number (6), (7), (8) and (9) Add the following as a note to the end of the rule —</p> <p>"Note — In case where any of the warehouses above mentioned are used as contract bonded warehouses, under the contract system, the rules in this section apply, unless where specially mentioned, only to transactions connected with cargo held or stored under the system."</p>
193	657	<p>Substitute the following for this rule —</p> <p>" 657. Each bundle of drugs packed otherwise than in a box shall, on receipt, be weighed separately in its original packing, and from the gross weight of each bundle so ascertained an allowance of two seers per maund (fraction of a seer being neglected), as a set off for packing materials, shall be deducted and the weight of the bundle thus reduced shall be taken as the true weight of the drugs for the purpose of these rules. In the case of a consignment of drugs packed in boxes the net weight of the drugs entered in the pass shall be taken as the true weight of the drugs."</p> <p>"Note — Total weight of the consignment shall be taken as the gross weight of the consignment, and the weight of the packing materials shall be taken as the weight of the packing materials."</p>

C/ B O no 580/
V F—3310,
dated the 10th
September, 1912

C/ B O no 327/
V F—723B.,
dated the 17th
September, 1913

Page.	Rule no	Amendment or addition.
197		<p>peon or any other person, and no one except the inspector must lock and unlock the warehouse, which must never be opened except in his presence</p> <p>(4) When peons are appointed for night duty, the inspector must visit the warehouse at least once a month between 11 p.m. and 4 a.m. to see that the peons are present.</p> <p>(5) The stock should be checked not less than once a quarter by the Assistant Excise Commissioner of the sub-division."</p> <p><i>Insert the following new heading and rules after rule 681A.—</i></p> <p><i>VIIIA —The contract supply system.</i></p> <p>681B/1. The contract supply system denotes the system under which the exclusive privilege of supplying the intoxicating hemp drugs <i>ganja</i>, <i>charas</i> and <i>bhang</i> at fixed rates to a particular tract is granted for a certain period to a contractor.</p> <p>681B/2. The contractor is selected as follows:—</p> <p>Tenders in Form C D. I are invited for supply of intoxicating hemp drugs at fixed rates, for the term of the contract, at all the stated bonded warehouses in the area specified. These tenders will be submitted for the orders of Government. The contract will, ordinarily, be awarded to the person or firm tendering at the lowest rates, but full power is reserved to accept such tender as may be deemed best in the public interest and reject any of those received, without reasons being assigned. The tenders are for the three kinds of drugs jointly, and, in order to decide which is the lowest, the rate tendered for each drug is multiplied by the estimated consumption of the drug within the area tendered for and the total of the three items so obtained is taken to represent the value of the tender.</p> <p>No payment is required for the exclusive right of supply, the object being to secure to the retail vendors of the contract area a supply of drugs at constant rates.</p> <p>The detailed conditions of the contract are given in the form of licence C D 2</p>

Page.	Rule no	Amendment or addition
	681B/3	<p>681B/3. The contractor will maintain, for the supply of the requirements of the retail vendors of the contract area, a sufficient stock of intoxicating drugs of the various kinds at each contract bonded warehouse of the contract area. The bonded warehouses will, ordinarily, be situated in the same buildings as those at present provided for the supply of country spirit under the contract system. The bonded warehouses, referred to in rule 654, may also be utilised for the dual purpose of storage and issue of <i>ganja</i>, <i>charas</i> and <i>bhang</i> to districts under the contract supply system, and for deposit of <i>ganja</i> and <i>charas</i> for issue to districts not under that system. Where the accommodation at a bonded warehouse is insufficient for the storage of a sufficient quantity of <i>bhang</i> to meet the requirements of a contractor under the contract supply system, he must provide and maintain, at his own expense, private warehouses at places and in buildings approved by the Collector for the purpose, convenient of access to officers of the excise department and so constructed that the <i>bhang</i> stored therein shall be secure against fraud and depredation. A private warehouse shall be deemed a contract bonded warehouse for the purpose of these rules; but it shall only be used for the storage of <i>bhang</i> required for issues to the warehouses of the contract area or to other contract bonded warehouses. All issues to licensed vendors shall be made at the warehouses provided by Government.</p>
	681B/4	<p>681B/4. The contractor is bound to sell intoxicating hemp drugs to licensed retail vendors, at all the contract bonded warehouses established in his contract area, at rates proportionate to his contract rates per seer. The price does not include the duty prescribed for each drug; which Government is at liberty to vary at any time during the period of the contract.</p>
	681B/5	<p>681B/5 The contractor is not permitted to hold any interest in the retail vend of intoxicating hemp drugs within the area of his contract.</p>

Of B O no 417/
V E X—2690
dated the 15th
December, 1931

Ditto

Ditto

Page.	Rule no	Amendment or addition.
		<i>Retail licenses.</i>
	681B/6	<p>681B/6. In districts under the contract supply system licences for retail vend under contract supply system of the intoxicating hemp drugs <i>ganja</i>, <i>charas</i> and <i>bhang</i> shall be disposed of by selection under the surcharge system and are subject to the general rules contained in Chapter III. Licences will, ordinarily, be granted for one year. They shall be in form C D. 11.</p> <p><i>Bonded warehouses for supply of ganja, charas and bhang to districts under the contract system.</i></p>
	681B/7	<p>681B/7. The rules in the preceding section VIII, in the case of a warehouse used for the dual purpose of contract and non-contract supply, shall be applicable to all transactions under the latter system. The following rules apply to all transactions under the contract supply system</p>
	681B/8	<p>681B/8. No rent or storage fees shall be charged from a contractor for the use of the Government bonded warehouses he is required or permitted to utilise for the purpose of his contract. All fittings or articles connected with the supply, storage, weighment, handling and issue of intoxicating hemp drugs must, however, be supplied by him. Registers and forms used by the excise inspector in charge shall be supplied by Government</p>
	681B/9	<p>681B/9 Where the contractor has the sole use of a warehouse for the purposes of his contract he is responsible for the safe custody of the intoxicating hemp drugs stored therein. He may therefore put his own lock on the door and keep a watchman on the premises</p>
	681B/10	<p>681B/10. All transactions inside the bonded warehouse in the receipt, transfer, weighment and issue of intoxicating hemp drugs will be performed under the supervision and direc-</p>

Page	Rule no.	Amendment or addition.	
		tion of the excise inspector in charge who will maintain all registers, issue permits and passes and make periodical returns All manual labour will be performed by the contractor's servants.	
	681B/11	681B/11. Except when transactions are actually in progress, the excise inspector in charge shall keep his lock on the door.	Of B O no 417/ V E X - 2090, dated the 15th December, 1921.
	681B/12	681B/12 The contractor or his agent shall be entitled to examine the registers and receipted applications and to examine the seals and check the weight at the time the excise inspector in charge is making weighment Any objection he may have to the excise inspector's procedure should be made in writing to the Assistant Excise Commissioner	Ditto
	681B/13	681B/13. The excise inspector in charge shall attend for the receipt and issue of intoxicating hemp drugs on such days and at such hours as may be prescribed by the Excise Commissioner These will ordinarily be fixed and notified for the whole year, but may be temporarily increased by order of the Assistant Excise Commissioner in cases of festivals, marriage seasons, etc..	Ditto.
	681B/14	681B/14 A minimum stock of intoxicating hemp drugs shall be prescribed for each contract bonded warehouse When the quantity in stock is approaching this limit, the excise inspector in charge shall call the attention of the contractor's agent to this fact. If there appears any likelihood of the supply running short, the excise inspector shall, without delay, inform the Collector who may procure <i>ganja</i> , <i>charas</i> or <i>bhang</i> elsewhere, the cost of which shall be recoverable from the amount, if any, due to the contractor, or from the contractor's deposit.	Ditto
	681B/15	681B/15 On proof of payment of the Government duty and contract price thereon, a licensed vendor is entitled to be supplied	Ditto

Page.	Rule no	Amendment or addition
		<p>promptly with a reasonable quantity of the intoxicating hemp drugs for which the contract has been granted. In the event of the contractor failing to supply such drugs within a time judged by the Collector to be reasonable, they shall be procured elsewhere by the Collector and the cost and any loss accruing to Government recovered from the contractor in the manner prescribed in the preceding rule. In addition, the contractor will be liable, at the discretion of the Excise Commissioner, to a penalty of double the rate of duty of the drugs demanded but not supplied</p>
	81B/16	<p>681B/16. If the excise inspector in charge considers any <i>ganja</i>, <i>charas</i> or <i>bhang</i> stored in the bonded warehouse to be bad, he shall abstain from issuing it. Samples shall be taken and shall be submitted immediately, with a report, to the Assistant Excise Commissioner, who, if he agrees with the opinion of the inspector, shall report the case to the Excise Commissioner for orders. Should the Excise Commissioner pass orders that the <i>ganja</i>, <i>charas</i> or <i>bhang</i> is unfit for consumption, it shall be destroyed, in the presence of the Assistant Excise Commissioner, on his first subsequent inspection of the warehouse. The Assistant Excise Commissioner will record the date and the number of the order authorising destruction together with the word "destroyed" opposite the entry of the bag, package or chest in register C. D 12, 13 or 14.</p>
	81B/17	<p>681B/17 In a case where a contractor, in the capacity of a 'wholesale vendor' under the farming system of supply, deposits in the same bonded warehouse as that used for purposes of his contract, <i>ganja</i> or <i>charas</i> intended by him for issue to districts not under the contract supply system, such <i>ganja</i> and <i>charas</i> must be stored apart from the <i>ganja</i> and <i>charas</i> deposited by him for supply of his contract area. He must inform the excise inspector so that separate accounts may be maintained. The procedure and accounts, prescribed in section VIII above, shall be applicable to the deposits for non-contract supply, and those prescribed by this section VIIIA shall apply to deposits for supply to the contract area.</p>

Page	Rule no.	Amendment or addition
	681B/18	<p>681B/18. (a) Immediately on arrival of a consignment of drugs at a warehouse, the excise inspector shall, in the presence of the contractor or the agent, ascertain, by personal inspection, that the seals of the bags, packages or chests are intact, and, by weighment, that the gross weight of each bag, package or chest corresponds with that noted in the pass. He shall open each bag, package or chest, examine and note, in column 11 of the register of receipts C D. 12, 13 or 14, the condition of the contents, and then reseal the bag, package or chest.</p> <p>(b) If the covering of any bag, package or chest appears to have been tampered with, or if any be received without the original seal, or if the gross weight as ascertained by weighment be less than that given in the pass or railway receipt by one seer, the excise inspector shall open such bag, package or chest and examine the contents with special care, and if there is reason to believe that the bag, package or chest has been tampered with, he shall immediately report the case to the Collector for recovery of duty on any deficiency in weight.</p> <p>(c) If there be any increase in weight the full quantity delivered including such increase shall be entered in the register of receipts.</p> <p>(d) At the time of examination and weighment the full particulars of each bag, package or chest shall be clearly and carefully entered in the register C. D. 12, 13 or 14 by the excise inspector in charge, whose initials and those of the contractor or the agent certifying to the correctness of the examination and weighment shall be affixed in columns 13 and 14 opposite the entries relating to each bag, package or chest. No alteration shall be made in the entries without the previous sanction of the Assistant Excise Commissioner.</p>
	681B/19	<p>681B/19. After examination, weighment and registration in the appropriate columns of the receipt register each bag, package or chest shall be given a serial number corresponding to that recorded in column 12 of the register. Numbers shall be assigned consecutively for each variety of drugs in the order that the bags, packages or chests are received during a calendar year. Each bag, package or chest shall have a card in Form C D. 21 attached to it before it is stored.</p>

Cf B O no 417/
V E.X.—2090, dated
the 15th Decem-
ber, 1921

Ditto

Page.	Rule no	Amendment or addition.
	681B/20	<p data-bbox="322 301 1065 749">681B/20. Each variety of drugs shall, as far as possible, be separately stored—bags, packages or chests being arranged in the order of the numbers allotted to them. When a bag, package or chest is required for issue under bond to another contract bonded warehouse, or to be opened for making issues the next in numerical order to that last withdrawn shall, unless there is sufficient reason to the contrary, be taken. The contents of a bag, package or chest opened for issues must be completely issued before another is opened. The following procedure shall then be carefully followed.—</p> <p data-bbox="384 749 1065 1450">(a) In the case of an issue of an unopened bag, package or chest, under bond, the excise inspector in charge, after satisfying himself that the withdrawal is authorised under rule $\frac{681-A}{8}$ shall, in the presence of the contractor or his agent, ascertain by actual weighment the gross weight of and the storage wastage on each bag, package or chest. The storage wastage shall be calculated by deducting the gross weight at time of withdrawal from that recorded at time of first arrival at the warehouse. The excise inspector shall then record necessary entries in register C. D. 12, 13 or 14 and after his initials and those of the contractor or his agent have been added to the account, transfer it to register C. D. 15, 16 or 17. The issue shall then be made after preparation of a pass in Form C.D 8 in accordance with the procedure prescribed by rule $\frac{681-A}{7}$</p> <p data-bbox="340 1450 1048 1624">NOTE — Issues under bond to another warehouse shall ordinarily be made in complete bags, packages or chests but in case of necessity a smaller quantity may also be similarly issued under bond to a bonded warehouse established within the same contract area. This issue shall be made from a bag, package or chest opened for making issues to retail vendors and the drugs before issue shall be securely packed, sealed, and labelled</p> <p data-bbox="395 1624 1048 1837">(b) In the case of withdrawal of a bag, package or chest to be opened for issue, the gross weight and storage wastage shall be ascertained in the manner prescribed in clause (a). Before issues are made from the bag, package or chest, it shall be opened in the presence of the excise</p>

Page.	Rule no.	Amendment or addition.
		<p>inspector and the contractor or his agent, the contents separated from the packing, the actual net weight of the contents ascertained by actual weighment and the necessary entries made in register C. D. 15, 16 or 17.</p> <p>(c) Issues may then be commenced After all the contents of a bag, package or chest have been issued, a total will be made of column 16 and the wastage in issue ascertained by deducting the total thus found from the weight recorded in column 13 The percentage of wastage will be recorded in column 21 opposite the total, and will be calculated on the weight recorded in column 13</p>
681B/21		<p>681B/21. Licensed vendors, or their agents authorised in writing, wanting <i>ganja</i>, <i>charas</i> or <i>bhang</i> from a contract bonded warehouse shall present to the treasurer of the sub-treasury situated at the same place as the bonded warehouse an application in Form C. D. 4 in duplicate, duly filled in, together with the price of the drug and the duty. <i>Ganja</i> or <i>charas</i> in a less quantity than four chittaks or a multiple thereof and <i>bhang</i> in a less quantity than one seer or a multiple thereof shall not be issued The treasure after ascertaining that the amount tendered is correct, shall fill in the endorsement on both copies of the application and shall then present the application to the officer in charge of the sub-treasury This officer shall sign both copies and stamp them with the stamp of the sub-treasury One copy shall be retained in the sub-treasury whilst the other copy shall be handed back to the applicant who shall tear off the second receipt endorsement and retain it as a receipt for the amount paid into the sub-treasury</p>
681B/22		<p>681B/22 The applicant shall then present the receipted application to the excise inspector in charge of the warehouse, who, after satisfying himself that the price and duty fully cover the quantity of drugs to be removed, shall, after making the necessary entries in the vendor's pass book, cancel the receipted application</p>
681B/23		<p>681B/23 The pass book will be in Form C. D 5, and will remain in the custody of the person remov-</p>

Cf B O. no.
417/V EX-2090,
dated the 15th
December, 1921
and no 373/V E
—3330, dated the
13th September,
1922

Ditto

Ditto

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Page.	Rule no	Amendment or addition.
		<p>ing the drugs, who will, on demand by an officer authorised in this behalf, produce it as his authority for transport. A pass book will be issued to each licensed vendor at the beginning of each financial year. The pass book will be kept in safe custody by the vendor and he shall not alter nor erase the entries therein. On satisfactory proof of the loss of a pass book a duplicate may be issued, with the sanction of the Collector, on payment of a fee of Re 1.</p>
	681B/23	<p>681B/23. <i>Adda</i> note under the rule —</p> <p>‘ NOTE —In the case of issues to vendors of Indian states in Bundelkhand and Baghel Khand a pass in form I. D 15 in triplicate will be issued. One part will be given to the person removing the drugs, one part will be forwarded by post to the Kamdar or other official of the Indian state appointed for the purpose and the third part retained as a counterfoil ”</p>
	681B/24	<p>681B/24 After the entries in the pass book have been made and recorded in register C D 15, 16 or 17 the excise inspector will proceed to have the drugs weighed and issued. After issues are completed he shall make the necessary entries in registers C D. 18, 19 and 20.</p>
	681B/25	<p>681B/25 The licensed vendor shall provide the packing material or receptacle in which the drugs are to be transported. The drugs shall be securely packed in the packing or receptacle which shall thereafter be sealed with the excise inspector's seal and have affixed to it a label in Form C D 22. The cord used for securing and sealing shall be provided by the vendors and the wax by the contractor.</p>
	681B/26	<p>681B/26 The contractor must provide correct beam scales and standard weights in maunds, seers and chittaks, which will remain in the charge of the excise inspector in charge of the warehouse for the purpose</p> <p>Scales and weights to be provided by contractor.</p>

Page.	Rule no	Amendment or addition.
		<p>of making issues and checking consignments on arrival In the contractor's option a weighing machine may be provided for checking receipts in lieu of a beam scale and weights The inspector shall be held primarily responsible for the correctness of such weighing apparatus as may be supplied which he shall test at least once a quarter in the manner prescribed by rule 680 and shall report any defect to the Assistant Excise Commissioner The Assistant Excise Commissioner, at his inspections, must also satisfy himself of their correctness, using the weights in the sub-treasury for this purpose.</p>
681B/27	681B/27	<p>The Assistant Excise Commissioner shall determine the periods to be allowed for transport to the different shops, and a list of periods so determined shall be maintained in the bonded warehouse The period shall be specified in each pass book</p>
681B/28	681B/28.	<p>Registers in Forms C D 15, 16 and 17 shall be maintained of all issues An abstract giving the totals of columns 16, 17, 18 and 19 for the accounts month, supported by the receipted applications, shall be sent not later than the second day of the following month to the Collector The receipted applications should, after examination, be returned to the warehouse to be deposited there.</p>
81B/28	681B/28.	<p>Add the following to this rule.—</p> <p>"For each Indian state to which issues are made the excise inspector shall also maintain registers in forms C D 15, 16 and 17.</p>

*Cf. B O no 417/
V E X —2090,
dated the 15th
December, 1921*

Ditto

*Cf B O no 466/
V E —2090, dated
the 6th November,
1922*

Page.	Rule no.	Amendment or addition.
		<p>A copy of this register showing —</p> <ol style="list-style-type: none"> 1. Date, 2. Number of pass, 3. Name of shop, 4. Weight of each class of drug issued, and 5. Duty realised, shall be forwarded, in duplicate to the Collector of the district at the close of each month, supported by the receipted applications. The applications should, after examination, be returned to the warehouse to be deposited there.
681B/29		<p>681B/29 After the necessary checking of the abstract, referred to in the preceding rule, with the treasury accounts at headquarters, a cheque shall be made out in the Collector's office in favour of the contractor for the amount of drugs supplied to vendors from the bonded warehouses of the district during the accounts month. This should be made over to the contractor not later than the 15th day of the succeeding month.</p>
681B/30		<p>681B/30 The excise inspector in charge of the warehouse shall maintain registers in Forms C D. 18, 19 and 20 showing the issues of each kind of drugs to each shop. Extracts from these shall be sent at the end of the month to the excise inspectors in whose circles the shops are situated. From these registers the excise inspector shall also prepare a monthly statement in Form C D 23. Copies of this statement shall be sent to the Assistant Excise Commissioner and also to the Collector's office not later than the second day of each month.</p>
681B/31		<p>681B/31. On the last working day of every calendar month, after all transactions for the day are over, the excise inspector in charge of the warehouse shall, after verifying</p>

Page	Rule no.	Amendment or addition.
		<p>the stock of drugs in the warehouse, proceed to close the accounts of the month. The actual stock should consist of the unopened bags, packages and chests standing as unopened in registers C D. 12, 13 and 14 and the quantity remaining in any bag, package or chest from which issues are being made. The inspector shall verify the stock by comparison of entries opposite the unopened bags, packages and chests in registers C D. 12, 13 and 14 with the entries on the cards attached to the bags, packages and chests and shall forward a statement in Form C D. 24, 25 or 26 to the Assistant Excise Commissioner, after signing the certificate on the form. On the fifth day of the month following the close of each quarter an aggregate of the transactions of the quarter shall also be forwarded, on the same form, through the Collector to the Excise Commissioner.</p>
681R/32	681B/32.	<p>The contractor may be held responsible for the payment of duty on any difference in excess of 2 per cent. between the gross weight of any bag, package or chest, recorded at date of despatch to the warehouse and that found at date of withdrawal either for removal to another warehouse or for issue to vendors, if such excess is due to neglect. The calculation shall be made on gross weight at date of despatch (column 5 of register C D. 12, 13 or 14). The contractor may also be held responsible for the duty on any difference in excess of $1\frac{1}{2}$ per cent. between the net weight of the drugs ascertained, by actual weighment, to be contained in the bag, package or chest when opened for issues to vendors and the actual weight of drugs recorded as having been issued therefrom when emptied if such excess is due to his neglect. The calculation shall be made on the net weight of drugs before issue (column 13 of register C D 15, 16 or 17).</p>
681R/33	681B/33	<p>The written explanation of the excise inspector and the contractor or his agent, in cases where the wastage on any bag package or chest has exceeded the scale prescribed in the preceding rule, shall be attached to Form C D 24, 25 or 26 and forwarded to the</p>

Cf B O no. 417/
F.E.N.—2070,
dated the 15th
December, 1921

Ditto.



Page	Rule no	Amendment or addition.
		Assistant Excise Commissioner at the end of the month in which they occur. The Assistant Excise Commissioner shall, if he considers it necessary, make further inquiry and report the result for the orders of the Excise Commissioner.
	681B/34	681B/34 Rules 674, 675, 679, 681 and Other rules applicable 681A shall be applicable to warehouses established under the contract supply system
197	682	In the heading above this rule after the word "drugs" <i>add</i> "in areas not under the contract supply system."
198	685	At the end of this rule <i>add</i> the words "and to any person for export to an Indian State in accordance with the procedure laid down in rule 622."
200	693	In the heading above this rule <i>delete</i> the word "novocain" Cancel this rule.
200	693A	<i>Add</i> the following as a new rule — " 693A. The import, export or transport of cocaine by the inland post, otherwise than on Government account, is prohibited. This prohibition does not apply to preparations of cocaine exempted under section 76 of the Act (vide Appendix D) "
200	695	<i>Substitute</i> the following for the present rule — " 695. No person other than a licensed vendor of cocaine, or a medical or veterinary practitioner or other person exempted from the general prohibition of the possession of cocaine under section 20 of the Act, may import cocaine from the United Kingdom. Such import may be made only through the ports of Bombay, Calcutta or Karachi. The procedure to be observed in obtaining imports shall be as follows :— (1) The importer shall obtain for each importation a permit from the Collector of his district which shall state— (a) Name and address of the exporting firm in the United Kingdom.

Page	Rule no	Amendment or addition
		<p>(b) Port of import in India</p> <p>(c) Amount of cocaine imported.</p> <p>(d) Amount of cocaine the importer is entitled to possess</p> <p>(ii) The importer shall obtain, in addition to the permit under sub-clause (i) a certificate from the Excise Commissioner that the cocaine is required exclusively for legitimate medicinal or scientific purposes, and will not be re-exported, provided that in the case of Government account the undertaking that the drug will not be re-exported may be omitted from the certificate. In the case of a question arising whether any consignment of cocaine should be classed under the head "Government medical stores" or not the decision of the Excise Commissioner shall be final.</p> <p>(iii) The permit shall be in triplicate, one copy shall be sent by the Collector to the Secretary, Revenue and Statistics department, India Office, London, direct, the second copy shall be forwarded by him to the Collector of Customs at the port of import concerned, and the third made over to the importer, who shall on receipt and check of the consignment return it to the sanctioning authority.</p> <p>(iv) The importer shall appoint a recognized agent to pass the cocaine through the Customs House, and shall send his copy of the permit to such agent for presentation to the Collector of Customs, with a pass in the prescribed form signed by the Collector or officer in charge of excise of his district.</p> <p><i>(To the marginal reference add "and notification no 471/XIII-49, dated the 1st June, 1917)</i></p>
201	696	Substitute "Indian" for "native" in the first line of clause (b)
201	697	<p>To clause (3) add the following:—</p> <p>"provided that such persons have not been excluded by the Chief Revenue authority from the operation of clause (2) of the first proviso to rule 698"</p>

Cf Not Sent
ro 237/XIII-
31, dated 1st
25th July, 1912

Page	Rule no	Amendment or addition																																				
201	618	<p>To the marginal reference add "and notification no. 22/XIII—49, dated the 9th January, 1914, as amended by notification no 255/XIII—159, dated the 8th May, 1914 "</p> <p><i>Substitute</i> the following for the present rule 698.—</p> <p>"698. The possession of cocaine is prohibited</p> <p>Possession of cocaine throughout the United Provinces except by certain persons is prohibited</p> <p>1. Provided that this prohibition shall not extend to the possession of cocaine by—</p> <p>(1) licensed vendors of cocaine to the extent of one ounce or such larger quantity as may in special cases be sanctioned by the Excise Commissioner ,</p> <p>(2) medical practitioners registered under the United Provinces Medical Act, 1917, military surgeons, assistant surgeons or sub assistant surgeons, gazetted officers of the Army Veterinary Corps and the Indian Civil Veterinary department possessing cocaine in exercise of their profession to the extent of half an ounce or such larger quantity as may in special cases be sanctioned by the Excise Commissioner , provided that retired military or veterinary officers shall not possess cocaine unless they are registered under the abovementioned Act ,</p> <p>(3) private individuals—to the extent of such quantity as they may have purchased on the prescription of a medical or veterinary practitioner exempted under clause (2) ,</p> <p>(4) veterinary assistants in charge of Government, municipal board or district board veterinary hospitals, possessing cocaine for use in their hospitals to such amount not exceeding half an ounce as they may be authorised to possess by their superior authorities ,</p> <p>(5) officers in charge or managers, as the case may be, of the following hospitals and dispensaries for use in their hospitals and dispensaries to the amounts not exceeding those shown against each —</p> <table><tr><td>1</td><td>King George's Medical College Hospital, Lucknow</td><td>..</td><td>16</td></tr><tr><td>2</td><td>Thomason Hospital, Agra</td><td>..</td><td>8</td></tr><tr><td>3</td><td>Ramsay Hospital, Naini Tal</td><td>..</td><td>4</td></tr><tr><td>4</td><td>European Civil Hospital, Allahabad</td><td>..</td><td>4</td></tr><tr><td>5</td><td>State hospitals and dispensaries</td><td>..</td><td>2</td></tr><tr><td>6</td><td>Sadr Hospital, Bijnor</td><td>..</td><td>5</td></tr><tr><td>7</td><td>District hospital, Muzaffarnagar</td><td>..</td><td>5</td></tr><tr><td>8</td><td>District hospital, Jhansi</td><td>..</td><td>4</td></tr><tr><td>9</td><td>District hospital, Mirzapur</td><td>..</td><td>4</td></tr></table>	1	King George's Medical College Hospital, Lucknow	..	16	2	Thomason Hospital, Agra	..	8	3	Ramsay Hospital, Naini Tal	..	4	4	European Civil Hospital, Allahabad	..	4	5	State hospitals and dispensaries	..	2	6	Sadr Hospital, Bijnor	..	5	7	District hospital, Muzaffarnagar	..	5	8	District hospital, Jhansi	..	4	9	District hospital, Mirzapur	..	4
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9	District hospital, Mirzapur	..	4																																			

Page	Rule no	Amendment or addition.
		<p style="text-align: right;">Qz</p> <p>10 District hospital, Etawah 3</p> <p>11 Other district board hospitals and dispensaries 2</p> <p>12 Railway hospitals and dispensaries .. 2</p> <p>13 Dufferin Fund hospitals and dispensaries .. 2</p> <p>14 King Edward VII's Hospital, Benares .. 2</p> <p>15 Balrampur Hospital, Lucknow .. 3</p> <p>16 Travelling dispensaries .. 1</p> <p>17 Mission hospital and dispensaries .. 1</p> <p>18 Municipal hospitals and dispensaries 1</p> <p>19 Lohaghat dispensary, Almora district .. 1</p> <p>20 Pithoragarh dispensary, Almora district .. 1</p> <p>21 Dwarahat dispensary, Almora district .. 1</p> <p>22 Bij Nath dispensary, Almora district .. 1</p> <p>23 Srinagar Pilgrim Hospital, Garhwal district 1</p> <p>24 Ballard Hospital, Jaunpur district .. 1</p> <p>25 European Cottage Hospital, Mussoorie, Dehra Dun .. 1</p> <p>26 King's English Hospital, Lucknow 1</p> <p>27 Female Star dispensary, Sarsawa, Saharanpur 1</p> <p>Note.—Ounce means one ounce avoirdupois containing 437½ grains</p> <p>II. Provided also that the Chief Revenue authority may exclude from the operation of the above proviso any person belonging to the class described in clause (2) thereof who in its opinion has abused the privilege conferred thereby</p>
202	699	<p>In the rule and note under it for the word "pharmacist" substitute "chemist."</p>

Cf Notification
no 770/XIII—
42, dated the 8th
September, 1920

Cf Notification
no 251/XIII—
159, dated the
8th May 1914

VOLUME II — EXCISE MANUAL APPENDICES AND FORMS.

Page.	Appendix or form.	Amendment																																																												
1	Appendix A.	<p>Substitute the following for this appendix.—</p> <p><i>Rates of duty under section 28 of the United Provinces Excise Act, IV of 1910.</i></p> <p>1 Duty is imposed on foreign liquor as defined in the notification under section 4 (no 716/XIII—85, dated the 3rd October, 1910), whether imported (except liquor which has already been imported into British India and was liable, on such importation, to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878,) or manufactured in a distillery or brewery in the United Provinces, at the rates specified below —</p> <table><thead><tr><th></th><th></th><th>Rs</th><th>a</th><th>p</th></tr></thead><tbody><tr><td>(a) Ale, beer, porter, cider and other fermented liquors</td><td>Per Imperial gallon or 6 quart bottles</td><td>0</td><td>8</td><td>0</td></tr><tr><td>(b) Perfumed spirits</td><td>Ditto</td><td>86</td><td>0</td><td>0</td></tr><tr><td>(c) Liqueurs, cordials, mixtures and other preparations containing spirit—</td><td></td><td></td><td></td><td></td></tr><tr><td>(i) If entered in such a manner as to indicate that the strength is not to be tested</td><td>Ditto</td><td>80</td><td>0</td><td>0</td></tr><tr><td>(ii) If tested</td><td>Per imperial gallon or 6 quart bottles of the strength of London proof.</td><td>21</td><td>14</td><td>0</td></tr><tr><td>(d) (i) Rum issued to British or Indian Troops in the Punjab, Delhi or North West-Frontier Provinces</td><td>Ditto</td><td>10</td><td>10</td><td>0</td></tr><tr><td>(ii) Rum issued to any other part of India including United Provinces</td><td>Ditto</td><td>10</td><td>0</td><td>0</td></tr><tr><td>(e) All other sorts of spirit except denatured spirit</td><td>Ditto</td><td>21</td><td>14</td><td>0</td></tr><tr><td>(f) Wines—</td><td></td><td></td><td></td><td></td></tr><tr><td>(i) Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit</td><td>Per imperial gallon</td><td>9</td><td>0</td><td>0</td></tr><tr><td>(ii) All other sorts of wines not containing more than 42 per cent of proof spirit</td><td>Ditto</td><td>4</td><td>8</td><td>0</td></tr></tbody></table> <p>Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall</p>			Rs	a	p	(a) Ale, beer, porter, cider and other fermented liquors	Per Imperial gallon or 6 quart bottles	0	8	0	(b) Perfumed spirits	Ditto	86	0	0	(c) Liqueurs, cordials, mixtures and other preparations containing spirit—					(i) If entered in such a manner as to indicate that the strength is not to be tested	Ditto	80	0	0	(ii) If tested	Per imperial gallon or 6 quart bottles of the strength of London proof.	21	14	0	(d) (i) Rum issued to British or Indian Troops in the Punjab, Delhi or North West-Frontier Provinces	Ditto	10	10	0	(ii) Rum issued to any other part of India including United Provinces	Ditto	10	0	0	(e) All other sorts of spirit except denatured spirit	Ditto	21	14	0	(f) Wines—					(i) Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Per imperial gallon	9	0	0	(ii) All other sorts of wines not containing more than 42 per cent of proof spirit	Ditto	4	8	0
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Page.	Appendix or form	Amendment								
		<p>be liable to duty at the rate applicable to all other sorts of spirit</p> <p>Duty is in all cases payable on or before issue from the brewery, distillery or bonded warehouse concerned, save in the case of issues under a bond</p> <p>II—Duty is imposed on country spirit at the rates respectively specified below:—</p> <p>(a) When transported from any distillery or bonded warehouse in the United Provinces to the premises of a licensed vendor—</p>								
		<table> <tr> <th rowspan="2">Area</th><th colspan="2">Rate of duty per imperial bulk gallon of the strength of</th></tr> <tr> <th>35 U P</th><th>50 U P</th></tr> <tr> <th></th><th>Rs a p</th><th>Rs a p</th></tr> </table>	Area	Rate of duty per imperial bulk gallon of the strength of		35 U P	50 U P		Rs a p	Rs a p
Area	Rate of duty per imperial bulk gallon of the strength of									
	35 U P	50 U P								
	Rs a p	Rs a p								
		<p>1 For consumption in —</p> <p>(a) The towns of Dehra Dun, Rajpur, Mussoorie, Lucknow, Agra, Meerut, Bareilly .. 7 14 0 ..</p> <p>(b) The towns of Benares and Cawnpore 7 14 0 6 0 9</p> <p>(c) The town of Allahabad 6 12 0 5 8 0</p> <p>2 For consumption in —</p> <p>(a) Naini Tal district (except Naini Tal town and Khatima and Sittarganj peshkarnes) .. 4 8 0</p> <p>(b) The town of Jhansi .. 4 8 0 3 7 8</p> <p>3 For consumption in —</p> <p>(a) The trans Rapti tract of the Basti district . 3 6 0 ..</p> <p>(b) The Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur district 3 6 0 ..</p> <p>(c) The Khatima and Sittarganj peshkarnes in Naini Tal district .. 8 6 0</p> <p>(d) The Almora district .. 3 6 0 ..</p> <p>(e) The Damhal town in the Moradabad district 3 6 0 ..</p> <p>(f) The trans Ohambal tract of Etawah district .. 8 6 0 ..</p> <p>4 For consumption in —</p> <p>(a) Jhansi district (except the town of Jhansi) . 2 4 0</p> <p>(b) Jalaun and Hamirpur district . 2 4 0</p> <p>(c) Banda district (excluding towns of Banda and Karwi) 2 4 0</p> <p>(d) Towns of Banda and Karwi . 2 14 9 2 4 0</p> <p>5 For consumption in —</p> <p>(a) The Ballia circle of the Mirzapur district . 1 2 0 ..</p>								

Cf Notification no 64/XIII-92 dated the 6th February 1922, and no 67/XIII-92, dated the 27th February, 1922

Page.	Appendix or form	Amendment.	
		Area	Rate of duty per imperial bulk gallon of the strength of
			85 U P. 50 U P.
			Rs a p Rs. a p
		(b) That portion of the Robertsganj tahsil in the Mirzapur district which is bounded as follows — From the western boundary of the tahsil proceeding eastward along the Kaimur cliff to the Ghagir gorge, proceeding northward along the western cliff of the Ghagir gorge to Dhandraul reservoir, proceeding westward along the reservoir edge to the Dhandraul dam, proceeding northwards along the Dhandraul dam and thence eastward along the reservoir edge to the Hauswa nala, proceeding up to the western bank of the nala to the Karamunasa cut, proceeding along the Karamunasa cut to the Sylhat reservoir, proceeding along the southern edge of the reservoir and the southern bank of the Karamunasa river to the Bihar border	1 2 0 ..
		(c) The Bara tahsil and that portion of the Meja tahsil (except Ohribilabop) lying south of the Allahabad-Mirzapur railway in the Allahabad district ..	1 2 0 .
		0 For consumption in the remainder of the United Provinces, excepting those parts of Pilibhit, Mirzapur, Gorakhpur, Almora, Garhwal, Bahraich, Kheri and Gonda districts which are under the outstill system ..	6 12 0 ..
		NOTE --For the purposes of this notification the expression 'town' shall be deemed to include the area within the municipal or town boundaries, the area within the cantonment boundaries (if any) and all places within a distance of two miles from the nearest point of either of the aforesaid boundaries.	
		(b) When manufactured at a distillery in the United Provinces	The duty imposed by clause II(a)
		(c) When imported in bond	The duty imposed by clause II(a)
		(d) When exported (otherwise than in Bond) to the Punjab, the Delhi and North-West Frontier Provinces	Per imperial gallon L. P. Rs 14-1-0.
		(e) When exported (otherwise than in bond) to any other place.	Per imperial gallon L. P. Rs. 21-14-0.

Page.	Appendix or form	Amendment.
		<p>The duty imposed under the two preceding clauses on any liquor by reference to gallons London proof shall be increased or reduced in proportion as the strength of the liquor exceeds or is less than London proof.</p> <p>III — Duty is imposed on intoxicating drugs at the rates respectively specified below —</p> <p style="text-align: right;">Rs a p</p> <p>I — (a) On <i>ganja</i> (Baluchar) transported from any bonded warehouse in the districts of (1) Cawnpore, (2) Unao, (3) Allahabad, (4) Fatehpur, (5) Partabgarh, (6) Benares, (7) Ghazipur, (8) Basti, (9) Lucknow, (10) Har-doi, (11) Shahjahanpur, (12) Moradabad, (13) Bijnor, (14) Naini Tal, (15) Agra, (16) Mainpuri, (17) Muzaffarnagar, (18) Buland-shahr, (19) Gorakhpur, (20) Azamgarh, (21) Mirzapur, (22) Muttra, (23) Saharanpur (24) Aligarh, (25) Etah, (26) Budaun, (27) Jalaun, (28) Hamirpur, (29) Etawah, (30) Bahraich, (31) Sitapur, (32) Bara Banki, (33) Rae Bareilly, (34) Etawah, (35) Ballia, (36) Almora and (37) Dehra Dun, to the premises of a licensed vendor for consumption in these districts</p> <p style="text-align: right;">35 0 0 per seer</p> <p>(b) On <i>ganja</i> (Baluchar and Pathar) transported from Benares, Gorakhpur, Lucknow, Bareilly, Agra, Saharanpur and Jhansi bonded warehouses for consumption in districts other than those mentioned in the preceding clause I(a) —</p> <p>Baluchar 30 0 0 „</p> <p>Pathar 17 8 0 „</p> <p>(c) On <i>ganja</i> (Baluchar and Pathar) exported from any of the bonded warehouses mentioned in the preceding clause I(b) —</p> <p>Baluchar 35 0 0 „</p> <p>Pathar 17 8 0 „</p> <p>II. — (a) On <i>charas</i> transported from any bonded warehouses in the districts mentioned in clause I(a) above to the premises of a licensed vendor for consumption in those districts</p> <p style="text-align: right;">35 0 0 „</p> <p>(b) On <i>charas</i> transported from any of the bonded warehouses in the districts mentioned in clause I(b) above for consumption in districts other than those mentioned in clause I(a) and as under noted : —</p> <p>(1) For consumption in the district of Meerut</p> <p style="text-align: right;">30 0 0 „</p>

Of Notification no 19/XIII—210B dated the 13th January, 1922, as amended by no 111/XIV—210B dated the 16th March, 1922 and notification no 325/XIV—210B, dated the 25th October, 1922

Page	Appendix or form	Amendment.
		Rs a p
		(2) For consumption in the remaining districts 85 0 0 per seer.
		(c) On <i>charas</i> exported from any of the bonded warehouses mentioned in clause I(b) above 55 0 0 ..
III	(a)	On <i>blang</i> transported from any bonded warehouses in the districts mentioned in clause I(a) above to the premises of a licensed vendor for consumption in those districts 0 8 0 ..
	(b)	On <i>blang</i> transported from the districts of (1) Muzaffarnagar, (2) Bijnor, (3) Naini Tal, (4) Pilibhit (5) Kheri, (6) Bahraich, (7) Farrukhabad, (8) Basti, (9) Saharanpur, (10) Bareilly, (11) Gonda, (12) Gorakhpur for consumption in districts other than those mentioned in clause I(a) above .. At Rs 20 per maund calculated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable
	(c)	On <i>blang</i> exported otherwise than in bond from any of the districts mentioned in the preceding clause III (b) .. At Rs 20 per maund calculated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable
	(d)	On the cultivation of the hemp plant for the production of <i>blang</i> when such cultivation is permitted .. An acreage duty of Rs 10 per acre cultivated, subject to a minimum charge of Re 1 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable
		The licensed cultivator shall pay this duty according to the measurements from time to time supplied him by the tahsildar, and in the manner and at the time prescribed for payment of the land revenue.

Page	Appendix or form	Amendment,															
2	Appendix B	Under dress regulations for inspectors against Buttons for the words " Departmental as for peons but gilt " <i>substitute</i> " Departmental brass polished with crown in the centre and the word Exercise round it "															
7	Appendix C.	For the present Appendix C <i>substitute</i> the following — APPENDIX C <i>Rectified spirits of wine may be supplied duty free to the following hospitals and dispensaries, and to the officers specified below in quantities not exceeding in each year the quantity noted against each</i>															
		<table> <tr> <th>Names of hospitals, dispensaries or officers</th><th>Rectified spirits of wine Gallons</th><th>Authority, number and date of Government order</th></tr> <tr> <th>1</th><th>2</th><th>3</th></tr> <tr> <td>1 Government hospitals and dispensaries in the United Provinces on the requisition of the Civil Surgeon concerned</td><td>Ten and more on the indent signed by the Inspector General of Civil Hospitals, United Provinces</td><td>No 179/XIII—12B, dated the 7th December, 1921</td></tr> <tr> <td>2 District Board dispensaries in the United Provinces To such officers as may be annually specified by the Inspector General of Civil Hospitals, United Provinces</td><td>As required</td><td>No 1610/X—52, dated the 20th March, 1889</td></tr> <tr> <td>3 Civil public dispensaries in the Central Provinces and Berar on a certificate signed by the Inspector-General of Civil Hospitals of the Central Provinces and Director of Agriculture, Central Provinces, for use in the Laboratories of the Agricultural Chemist and Economic Botanist and for use in show bottles in the museum at Nagpur</td><td>500</td><td>No 205/XIII—10B., dated the 22nd December, 1921</td></tr> </table>	Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order	1	2	3	1 Government hospitals and dispensaries in the United Provinces on the requisition of the Civil Surgeon concerned	Ten and more on the indent signed by the Inspector General of Civil Hospitals, United Provinces	No 179/XIII—12B, dated the 7th December, 1921	2 District Board dispensaries in the United Provinces To such officers as may be annually specified by the Inspector General of Civil Hospitals, United Provinces	As required	No 1610/X—52, dated the 20th March, 1889	3 Civil public dispensaries in the Central Provinces and Berar on a certificate signed by the Inspector-General of Civil Hospitals of the Central Provinces and Director of Agriculture, Central Provinces, for use in the Laboratories of the Agricultural Chemist and Economic Botanist and for use in show bottles in the museum at Nagpur	500	No 205/XIII—10B., dated the 22nd December, 1921
Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order															
1	2	3															
1 Government hospitals and dispensaries in the United Provinces on the requisition of the Civil Surgeon concerned	Ten and more on the indent signed by the Inspector General of Civil Hospitals, United Provinces	No 179/XIII—12B, dated the 7th December, 1921															
2 District Board dispensaries in the United Provinces To such officers as may be annually specified by the Inspector General of Civil Hospitals, United Provinces	As required	No 1610/X—52, dated the 20th March, 1889															
3 Civil public dispensaries in the Central Provinces and Berar on a certificate signed by the Inspector-General of Civil Hospitals of the Central Provinces and Director of Agriculture, Central Provinces, for use in the Laboratories of the Agricultural Chemist and Economic Botanist and for use in show bottles in the museum at Nagpur	500	No 205/XIII—10B., dated the 22nd December, 1921															

Cf G O no 1076/XIII—51, dated the 13th December, 1920

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
		<p>4 Civil public dispensaries and hospitals in Central India On an annual certificate signed by the Civil Administrative Medical Officer for Central India</p> <p>5 Government Medical Stores Dépôt in Calcutta</p> <p>6 Government Medical Stores Dépôt at Meerut, Punjab</p> <p>7 Chemical Examiner and Bacteriologist, United Provinces and Central Provinces</p> <p>8 Chemical Examiner to the Government of the Punjab</p> <p>9 Agricultural Chemist to the Government of India</p> <p>10 Imperial Bacteriologist, Mukhtesar, Naini Tal</p> <p>11 Forest Research Institute and College, Dehra Dun— (a) On indents certified by the Principal of the College (b) On indents certified by the Forest Chemist</p> <p>12 Assistant Surveyor-General in charge, Mathematical Instrument office, Calcutta</p> <p>13 Principal, Meerut College, Allahabad</p>	<p>400</p> <p>As required .</p> <p>As required</p> <p>250</p> <p>As required .</p> <p>As required</p> <p>50</p> <p>12</p> <p>150</p> <p>72</p> <p>200</p>	<p>No 349, dated the 1st August, 1909</p> <p>No 138, dated the 17th August, 1893</p> <p>No 112/XII—192, dated the 8th July, 1892</p> <p>No 772/XIII—169, dated the 31st December, 1914</p> <p>No 152/XIII—592A, dated the 30th May, 1899</p> <p>No 222/XIII—599A., dated the 16th August, 1899</p> <p>No 100/XIII—647A, dated the 8th June, 1900</p> <p>No 41/XIII—734-A, dated the 8th February, 1902</p> <p>No 533/XIII—66, dated the 18th September, 1911, and no 437/XIII—12B, dated the 14th May, 1920</p> <p>No 462/XIII—107, dated the 21st December, 1906</p> <p>No 207/XIII—59, dated the 19th June, 1922</p>

Page.	Appendix or form	Amendment		
		Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
		<p>14 Medical Officer of the Western Rajput na States</p> <p>15 State Surgeon, Indore</p> <p>16 Civil Surgeon of Bikanir</p> <p>17 Secretary to the Tea Association, Calcutta</p> <p>18 Principal, North India School of Medicine for Christian Women, Ludhiana, Punjab</p> <p>19 Director, Agricultural Research Institute, Pusa, Behgal.</p> <p>20 Laboratories of the Agricultural College and Research Staff, Cawnpore</p> <p>21 Sanitary Officer, 7th (Meerut) division, for use in the divisional laboratory</p> <p>22 Church Mission Hospital, Quetta, on indents certified by the Residency Surgeon in Baluchistan</p> <p>23 Opium Factory, Ghazipur, on indents certified by the Factory Superintendent</p>	<p>3½</p> <p>150</p> <p>2</p> <p>60</p> <p>80</p> <p>200</p> <p>600</p> <p>10</p> <p>As required .</p> <p>600</p>	<p>No 20/XIII—82A, dated the 19th February, 1895</p> <p>No 19/XIII—100, dated the 11th January, 1907</p> <p>No 101, dated the 1st July, 1893</p> <p>No 107/XIII—11-1905, dated the 29th March, 1905</p> <p>No 215/XIII—668A, dated the 2nd August, 1900, and no 450/XIII—109, dated the 26th May, 1917</p> <p>No 498/XIII—123, dated the 16th October, 1908, and no 68/XIII—6 dated the 7th February, 1922</p> <p>No 558, dated the 25th November, 1908</p> <p>No 595/XIII—141, dated the 9th December, 1908</p> <p>No 651/XIII—147, dated the 31st October, 1918</p> <p>No 227, dated the 20th May, 1909, no 206/XIII—78 dated the 10th March, 1916, no 961/XIII—12B, dated the 17th July, 1918, and no 1002/XIII—12B, dated the 23rd November, 1920</p>

Page	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
		25 Mary Aokerman Hoyt Hospital at Jhansi	20	No 555/XIII—159, dated the 7th December, 1909
		26. Principal, Medical School at Agra, for the use of the Medical School and the Female School at Agra	55	No 740/XIII—170, dated the 9th December, 1914 and no 410/XIII—170, dated the 20th May, 1917
		27 Director, Pasteur Institute, Kasauli.	As required	No. 647/XIII—102, dated the 18th August, 1910
		28 Chief Chemical Examiner, Central Chemical Laboratory, Naini Tal.	20	No. 674/XIII—115, dated the 6th September, 1910, and no 468/XIII 12B, dated the 16th April, 1919.
		29 Principal, Thomason College, Rurki	20	No 201/XIII—40, dated the 6th May, 1912
		30 Director, Central Research Institute, Kasauli	90	No 507/XIII—122, dated the 19th September, 1912, no 804/XIII—10B, dated the 10th October, 1917, no 478/XIII—10B, dated the 2nd March 1918, and no 766/XIII—10B, dated the 17th May, 1918
		31 Lucknow University (Science Department)	140	No 628/XIII—132, dated the 1st October, 1912 and No 296/XIII—61 dated the 7th October, 1922
		32 Director of Epidemiology	1,000	No 74/XIII—19, dated the 4th February, 1913
		33 Mission Dispensary, Agra	8	} No. 89/XIII—170, dated the 13th February, 1913.
		34 St. John's College Laboratory, Agra.	10	
		35 Principal, Agra College	100	No 149/XIII—14, dated the 18th March, 1913

Page.	Appendix or form	Amendment.		
		Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
		36 Principal, Ewing Christian College, Allahabad	Five gallons alcohol at 100 per cent, 5 gallons alcohol at 95 per cent, 15 gallons rectified spirit at 84 per cent	No 269/XIII—44, dated the 12th May, 1918
		87 Local Fund hospitals and dispensaries in the Province of Delhi	50	No 9/XIII—165, dated the 2nd January, 1914
		38 Bikanir Darbar	4	No 769/XIII—178, dated the 19th December, 1918
		39 Principal, King George's Medical College, Lucknow	As required	B O no 151/V E—603 B, dated the 17th March, 1914
		40 Mission Hospital at Srinagar, Kashmir	15	No 275/XIII—152, dated the 17th April, 1915, and no 59/XIII—57, dated the 18th February, 1916
		41 Lady Doctor in charge, Broadwell Hospital and Memorial dispensary at Fatehpur	30	No 919/XIII—74, dated the 12th May, 1915
		42 Principal, Muhammadan Anglo Oriental College, Aligarh, for use in the College laboratories	10	No 100/XIII—12B, dated the 24th January, 1919
		43. Lady Hardinge Memorial Hospital, Dholpur	5	No 764/XIII—184, dated the 21st October, 1916
		44 State Surgeon, Rampur	100	No 852/XIII—206, dated the 14th November, 1916
		45 Principal, Meerut College, Meerut	20	No 272/XIII—72, dated the 29th March, 1917
		46 Broadwell Memorial Hospital, Barhpur, Fatehgarh	5	No 600/XIII 12B, dated the 17th July, 1917

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
		47 Technological Laboratory and Dyeing School, Cawnpore 48 Hindu University Laboratory, Benares	100 180	No 795/XIII-12B, dated the 8th October, 1917. No 1014/XIII-12B, dated the 20th December, 1917, and no 401/XIII-12B, dated the 16th April, 1919, no 175/XIII-12B, dated the 3rd December, 1921 and no 2775/XIII, dated the 9th October, 1922
		49 Sewa Samiti, Allahabad	30	No 776/XIII-12B, dated the 21st May, 1918
		50 Ramsay Hospital, Nainital	As required	No 597/XIII-12B, dated the 4th April, 1918
		51 Lady Ohelmsford War Hospital and State Hospitals in the Benares State, on certificate signed by the Chief Medical Officer of the Benares State	12	No 880/XIII-12B, dated the 20th June, 1918
		52 Lady Hardinge College and Hospital for Women, Delhi, on certificate signed by the Principal of the College	20	No 1812/XIII-10B, dated the 19th November, 1918
		53 Medical Storekeeper, East Indian Railway Company, Allahabad	400	No 1804/XIII-12B, dated the 26th 2nd December, 1919, January, 1920
		54 Educational Institutions in the Delhi province for teaching and research purposes	36	No 72/XIII-114B, dated the 17th January, 1919
		55 Dr B C Oliver of the Canadian Presbyterian Mission, Banswara, for the use of the Mission Hospital at Banswara	10	No 226/XIII-10B, dated the 15th March, 1920
		56 State Chemical Examiner, Jammu, Kashmir	6	No 455/XIII-12B, dated the 21st May, 1920
		57 St Stephen's Hospital, Delhi	20	No 195/XIII-34, dated the 28rd May, 1922

Page.	Appendix or form.	Amendment
10	Appendix D	<p data-bbox="425 377 1059 407"><i>Substitute the following for this appendix. —</i></p> <p data-bbox="634 437 874 467">" APPENDIX D.</p> <p data-bbox="375 487 1114 586"><i>Last of preparations exempted under section 76 of the Excise Act from the provisions of the said Act and of the rules made under it —</i></p> <ol style="list-style-type: none"> <li data-bbox="425 616 850 646">1 Mist Hepatica Compound <li data-bbox="425 646 1096 685">2. Pigment Cocaine and Hydrarg Perchloride <li data-bbox="381 685 1114 775">3 Ampoules containing not more than $\frac{1}{3}$rd grain of cocaine each in admixture with adrenalin, hemisine or epinine <li data-bbox="425 775 665 805">4 Coca Cordial <li data-bbox="425 805 874 844">5 Elixir Damaina Compound <li data-bbox="381 844 1127 904">6 Ixidama and other similar palatable preparations <li data-bbox="425 904 714 934">7 Kola Compound <li data-bbox="425 934 665 964">8. Kola Cordial <li data-bbox="425 964 745 994">9 Tonic Coca Wines <li data-bbox="425 994 1059 1023">10 Cocaine hypodermic and other tablets — <ol style="list-style-type: none"> <li data-bbox="468 1023 874 1053">(a) Homatropine and cocaine <li data-bbox="468 1053 819 1083">(b) Atropine and cocaine <li data-bbox="468 1083 850 1113">(c) Pilocarpine and cocaine <li data-bbox="468 1113 1133 1202">(d) Aromatic throat tablets containing Menthol, Myrrh, Krameria and cocaine $\frac{1}{32}$nd grain. <li data-bbox="468 1202 1121 1312">(e) Aseptoids, Dr. Macnaughton Jones, each containing $\frac{1}{16}$th grain of cocaine hydrochloride <li data-bbox="400 1312 1121 1401">11 Ointments containing cocaine or other derivatives of coca in admixture with other drugs and rendered nauseous to the taste <li data-bbox="400 1401 1121 1481">12. Ophthalmic tablets containing not more than $\frac{1}{20}$th grain of cocaine hydrochloride in each tablet <li data-bbox="400 1481 1121 1759">13 Other preparations containing cocaine or other derivatives of coca in admixture with other drugs containing in the aggregate not more than such quantity of cocaine, hydrochloride or other derivative of coca per tablet, trechiscum, pastille, solube, sterule, enule, lamella or fluid drachm, or so blended as to render it impossible for any such preparation to be taken for the effects of cocaine or any other derivative of coca alone <li data-bbox="455 1759 659 1789">14 Bromidia <li data-bbox="455 1789 776 1819">15. Indian Tincture "

Page.	Appendix or form	Amendment								
15	Form B-7	<p><i>Substitute</i> the following for the certificate at foot of this form —</p> <p>“Certified that the accounts of the brewery and the stock of beer in hand have been examined as required by rule 456 of the Excise Manual, and have been found to be correct”</p>								
17	...	<p><i>English Distillery series</i> — Under the heading description of form opposite entry E. D 3 <i>substitute</i> “General Register” for “Stock Register” and opposite entry E.D. 31 <i>substitute</i> “Abstract of issues” for “Register of issues.” <i>Cancel</i> entries E D. 25 and E D 30.</p>								
18	Form E D. 3.	<p><i>Substitute</i> the following for the present form:—</p> <p style="text-align: center;">E. D. 3</p> <p style="text-align: center;"><i>General Register.</i></p> <p style="text-align: center;">(Government Furniture.)</p> <table><tr><th>Date when received</th><th>Description of article</th><th>Number of pieces</th><th>Remarks</th></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td></tr></table>	Date when received	Description of article	Number of pieces	Remarks	1	2	3	4
Date when received	Description of article	Number of pieces	Remarks							
1	2	3	4							
20	Form E D. 5.	<p>In ninth column <i>after</i> the word “receiver” <i>add</i> the words “or vat.”</p>								

Page 24—Form E. D. 11. Substitute the following for the present form :—

E. D. 11.—Register of issues of spirits other than plain spirits at fixed strengths

Issued on pass,		Destination, purpose, or name and address of consignee	Number of vessel in which issue made	Bulk gallons			Temperature	Indication	Strength	L P gallons			Rate of duty	Amount of duty realized	Number and date of treasury receipt or note—If debited against advance, duty-free or in bond	Date when receipt for spirit sent under bond or duty-free received	
Pass.	Number.			Plain spirit (including rectified spirit)	Denatured spirit	Sophisticated spirit				Plain spirit	Denatured spirit	Sophisticated spirit					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
															Rs a p		

E D. 12

Ledger for plain spirits (including rectified spirits).

Date		Issues as per register										E D 11		Plain spirit issued at fixed strengths as per register B W L 5				Total issues (cols 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18)		Amount of duty	Balance at the close of the day's transactions (by account), L. P. gallons	Inspector's initials							
		As rectified spirit										As plain spirit		Under bond				L. P. gallons					Rs	a	p				
Receipts		Duty free										Duty paid, L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.				L. P. gallons			
		On payment of duty at reduced rate										L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons					
		For rectification, redistillation denaturation or sophistication, L. P. gallons										Duty paid, L. P. gallons		Bulk gallons		L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons	
		Total stock (cols 2, 3 and 4), L. P. gallons										Duty paid, L. P. gallons		Bulk gallons		L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons	
		From spirit receiver, L. P. gallons										Duty paid, L. P. gallons		Bulk gallons		L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons	
		From other sources, L. P. gallons										Duty paid, L. P. gallons		Bulk gallons		L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons	
		Opening balance, L. P. gallons										Duty paid, L. P. gallons		Bulk gallons		L. P. gallons		To United Provinces, L. P. gallons		To other provinces, L. P. gallons		Duty paid to other provinces, L. P. gallons		Gallons 35° U. P.		Gallons 50° U. P.		L. P. gallons	

Page.	Form no.	Amendment or addition
33	Form E D 25	<i>Cancel</i> this register.
38	Form E D 30	<i>Cancel</i> this register
39	Form E D. 31.	<i>Cancel</i> as a register and use a loose form in the same form as at present, substituting "35 U P" for "25 U. P" in column 22.
40-50	...	<i>Cancel</i> the list and all the forms from P. D 1 to P D 15
51	..	After F L 5 add the following — 5A Special bar licence for retail vend of foreign 259 56 liquor (other than denatured spirit) at public entertainments of a more or less permanent nature
51		Against entry no 14 in the description of form <i>delete</i> the words "at the distillery," and <i>cancel</i> entry no 16
52	F L 1	In condition 5 <i>delete</i> the word "imported" In condition 6 for the word "Government" <i>substitute</i> the words "Board of Revenue." In the note under condition 8 <i>substitute</i> the word "Indian" for "native" in the 2nd line In condition 11 for the words "maintain accounts" <i>substitute</i> "maintain regular and accurate accounts in the prescribed register (form F L 20) to be obtained from Collector's office on payment" At the end add the following two conditions — "12 The licensee shall not employ any person suffering from any contagious or infectious disease for any purpose in his licensed premises 13 The licensee shall receive no article but money in barter for liquor."
53	F. L 2	<i>Substitute</i> the following for this form — F L 2 <i>Licence for the bottling of foreign liquor</i> Register no _____ Name of licensee _____ Locality _____ Licence for the bottling of foreign liquor is here- by granted to _____ at _____ in the district of _____ for the period _____

Of B O no. 4
V E - 2400,
dated the 31
August, 1922.

Of B O no. 5
V E - 3330,
dated the 11
September, 1922.

Of B O no. 5
V E - 2400,
dated the 1
August, 1921.



Page.	Form no	Amendment or addition.
		<p>to _____ for which Rs _____ has been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any of the penalties imposed under the above laws</p> <p style="text-align: center;">CONDITIONS</p> <p>1 Bottling shall only take place in the premises authorised by the Collector or officer in charge of excise.</p> <p>2 Blending or reducing is prohibited except under the special sanction of the Excise Commissioner</p> <p>3 The admixture of any substance is prohibited except under the special sanction of the Board of Revenue.</p> <p>4. The bottles used must be either imperial or reputed quarts or pints</p> <p>5. (a) In the case of imported liquor manufactured in the United Kingdom the labels, if bearing the trade mark and name of a British firm, must have, in addition to the name and address of the licensee, the words "Bottled in India" conspicuously printed on them</p> <p>(b) In the case of imported liquor, the produce of any country other than the United Kingdom, the words "made in France, Spain, Holland" or other country of origin must be conspicuously printed on the labels</p> <p>(c) In the case of liquor manufactured in British India, in addition to the description whisky, brandy, rum, gin or as the case may be, labels must have conspicuously printed on them the licensee's name and address and the words "made in India."</p> <p>(d) It is the duty of the excise staff to see that the provisions of this section are strictly observed by the licensee. Any infringement must be referred to the Excise Commissioner, whose decision on labels not conforming to foregoing requirements will be binding on the licensee</p>

Page	Form no	Amendment or addition												
		<p>6 When the licensee wishes to carry out any bottling he shall give sufficient notice to the Collector of the days and hours during which bottling will be done, and it will be the duty of the Collector to ensure that the bottling is carried out in accordance with the conditions of this licence</p> <p>7. All bottling operations shall be brought to account in the following form —</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Kind of liquor</th> <th>Name of maker</th> <th>Kind of vessel</th> <th>Quantity</th> <th>Number and size of bottles to which transferred</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>District _____</p> <p>Dated _____ } Collector</p>	Date	Kind of liquor	Name of maker	Kind of vessel	Quantity	Number and size of bottles to which transferred						
Date	Kind of liquor	Name of maker	Kind of vessel	Quantity	Number and size of bottles to which transferred									
54	F. L. 3	<p>Substitute the following for the present form :—</p> <p style="text-align: center;">F L 3</p> <p><i>Licence for retail vend of foreign liquor (other than denatured spirit) at hotels and staging or dāk bungalows</i></p> <p>Register no. _____</p> <p>Locality _____</p> <p>Name of licence-holder _____</p> <p>Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1 Sale shall be made only at the licensed premises</p> <p>2 Sale shall be strictly confined to persons actually residing in, and to <i>bona fide</i> travellers making temporary halt at the hotel or staging or dāk bungalow. Liquor shall be consumed only on the premises</p>												

Gf B. O no. 321
V.E-2406
dated the 15th
August, 1923

Page.	Form no	Amendment or addition.
		<p>NOTE — Under no circumstances can this condition be construed as covering the right of sale to the general public resident in the place where the hotel or staging or sick bungalow is situated. Such sales where permitted must be covered by an additional licence in Form F L 4 or 8</p> <p>3. The licensed vendor shall maintain regular and accurate accounts in the prescribed register (Form F. L. 20) to be obtained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p>4. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation " Licensed retail vendor of foreign liquor "</p> <p>District _____ } Dated _____ } Collector</p> <p>(Attached or printed on the back will be the general conditions, etc)</p>
54-55	F. L. 4	<p>Substitute the following for the present form —</p> <p style="text-align: center;">F, L 4</p> <p><i>Licence for retail vend of foreign liquor (other than denatured spirit) at restaurants and hotel bars</i></p> <p>Register no _____</p> <p>Locality _____</p> <p>Name of licence holder _____</p> <p>Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1. Sale shall be made only at the licensed premises and the liquor shall be drunk on those premises.</p>

Page	Form no	Amendment or addition.
55-56	F. L 5.	<p>2 The licence holder shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p>3 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"</p> <p>District_____ } Dated_____ } Collector.</p> <p>(Attached or printed on the back will be the general conditions, etc)</p> <p style="text-align: center;">F L -5</p> <p><i>Occasional licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments</i></p> <p>Register no _____ Locality _____ Name of licence-holder _____</p> <p>Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ a m on _____ to _____ a m on _____ p m p m</p> <p>for which Rs _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1. Sale shall be made only at the licensed premises</p> <p>2 The liquor shall be drunk on those premises</p> <p>District_____ } Dated_____ } Collector</p> <p>(Attached or printed on the back will be the general conditions, etc)</p>

Of B O no 829/
V E -2400,
dated the 28th
August, 1922,
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Page	Form no	Amendment or addition.
58	F. L 5A	<p>Substitute the following for the present form :—</p> <p style="text-align: center;">F L 5A.</p> <p><i>Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature.</i></p> <p>Register no _____</p> <p>Locality _____</p> <p>Name of licence holder _____</p> <p>Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any one of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws :—</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1 Sale shall be made only at the licensed premises</p> <p>2 The liquor shall be drunk on those premises.</p> <p>District _____ } Dated _____ } Collector</p> <p>(Attached or printed on the back will be the general conditions, etc)</p>
58	F L 6	<p>Substitute the following for the present form .—</p> <p style="text-align: center;">F L 6</p> <p><i>Licence for retail vend of foreign spirits and foreign fermented liquors under the military "canteen tenant system."</i></p> <p>Register no _____</p> <p>Locality _____</p> <p>Name of licence holder _____</p> <p>Licence for retail vend of spirits and fermented liquors classified as "foreign" is hereby granted</p>

Page.	Form no	Amendment or addition
		<p>to _____ at _____ in the district of _____ from _____ to _____ for which Rs _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addi- tion to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1 Sales of the abovementioned description of liquors only shall be made at the canteen or place appointed for the purpose by the military authorities and not any other place The licensee shall not establish a second place of vend without another separate licence</p> <p>N B—Tenants are allowed to establish a second place of vend without taking a separate licence in cases where a portion of a regiment is detached for training and other purposes or is left behind.</p> <p>2 Imported spirituous or fermented liquors to be sold under this licence shall not be stored in any premises other than those endorsed on the back of the licence</p> <p>3 No liquor shall be sold to persons other than those attached to the regiment for which this licence is granted or duly authorised under the regulations of the Army to use such canteen</p> <p>4 No greater quantity than two imperial gallons or twelve quart or twenty-four reputed pint bottles shall be sold to any person at one time</p> <p>5 The licensed vendor shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Gov- ernment to demand their production, and shall furnish to the Collector such returns of sales as may be required</p> <p>District _____ } Dated _____ } <i>Collector</i></p> <p>(Attached or printed on the back will be the general conditions, etc)</p>

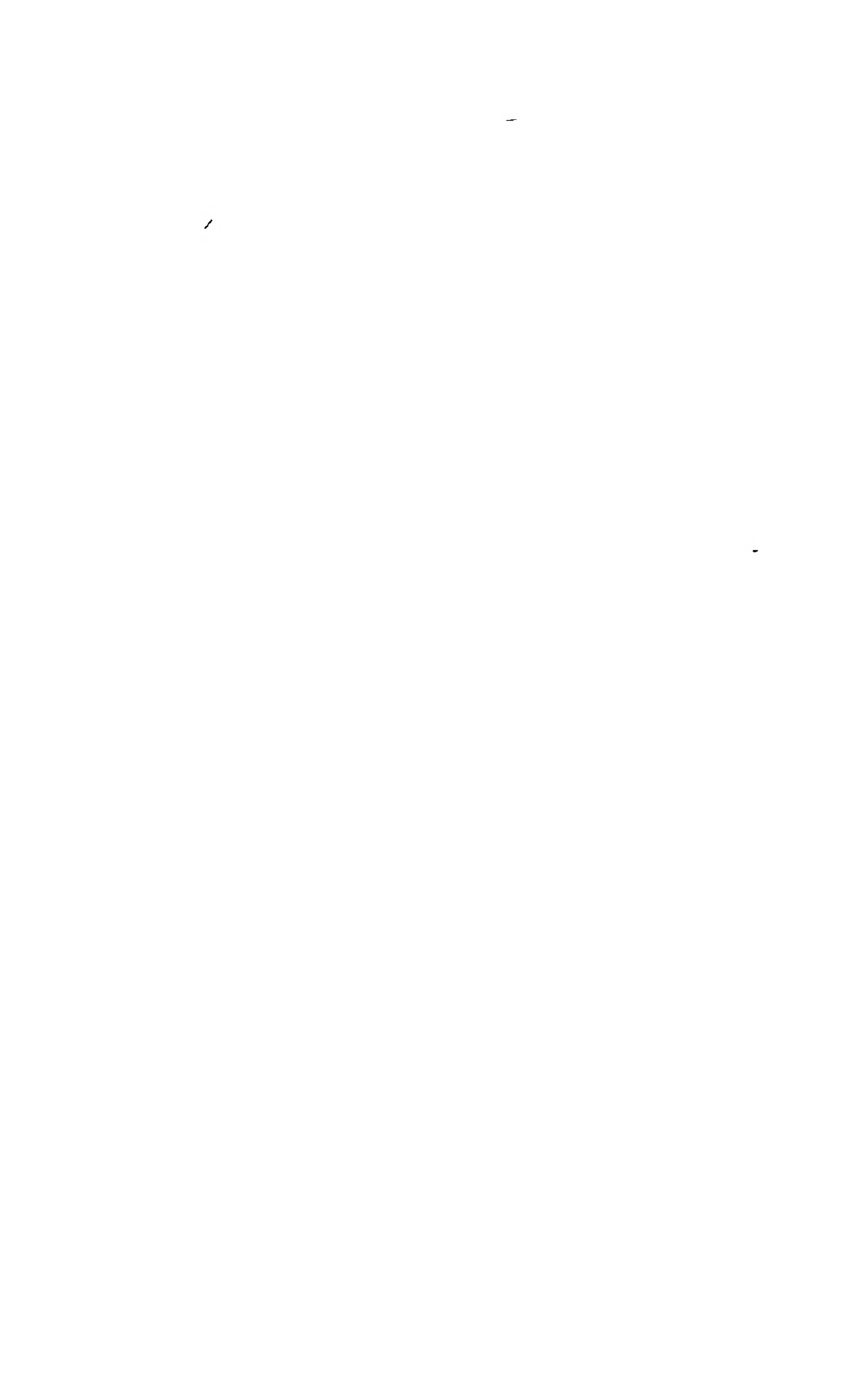
Page	Form no	Amendment or addition.
57	F. L. 7.	<p data-bbox="352 294 1017 362">Substitute the following for the present form:— F L 7</p> <p data-bbox="352 362 1081 466"><i>Licence for retail vend of foreign liquor (other than denatured spirit) at railway refreshment rooms and in dining cars</i></p> <p data-bbox="405 466 746 499">Register no. _____</p> <p data-bbox="405 499 817 533">Locality _____</p> <p data-bbox="405 533 1076 564">Name of licence-holder _____</p> <p data-bbox="352 564 1087 878">Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p data-bbox="546 878 923 911">SPECIAL CONDITIONS</p> <p data-bbox="370 911 1087 970">1 Sale shall be made only at the licensed premises</p> <p data-bbox="370 970 1087 1215">2 Sale shall be confined strictly to <i>bonâ fide</i> railway passengers, either in course of transit by train or making a temporary halt at the railway station at the beginning or end of a railway journey, for consumption on the premises, or for consumption off the premises in quantities not exceeding two quarts of each kind of liquor to any <i>bonâ fide</i> railway passengers</p> <p data-bbox="382 1215 1087 1313">Note—Under no circumstances can this condition be construed as covering the right of sale to the general public: such sales where permitted must be covered by an additional licence in Form F L 4, F L 8, or F L 9</p> <p data-bbox="376 1313 1087 1558">3 The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p data-bbox="382 1558 1087 1681">4 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation 'Licensed retail vendor of foreign liquor.'</p> <p data-bbox="429 1681 805 1715">District _____</p> <p data-bbox="388 1734 740 1773">Dated _____</p> <p data-bbox="388 1773 1087 1832">(Attached or printed on the back will be the general conditions, etc)</p> <p data-bbox="958 1754 1087 1793">Collector.</p>

Page.	Form no.	Amendment or addition
58	F L 8	<p>Substitute the following for the present form :— F L 8 <i>Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption both on and off the premises.</i> Register no _____ Locality _____ Name of licence-holder _____ Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district _____ of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <ol style="list-style-type: none"> 1. Sale shall be made only at the licensed premises 2. The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required 3 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor" 4 In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 3. Windows opening into the street shall be covered with wire netting 5 In the case of shops situated in municipalities separate rooms for the private accommodation of the customers shall not be provided without the special licence of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar"

*Cf B O no 391
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dated the 29th
August, 1922*

Page.	Form no	Amendment or addition.
59	F. L. 9	<p>6. The shop shall be so constructed that the interior of every public and private bar shall be visible from the doorway</p> <p>7 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.</p> <p>b. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner.</p> <p>District _____ } Dated _____ } Collector.</p> <p>(Attached or printed on the back will be the general conditions, etc)</p> <p>Substitute the following for the present form .—</p> <p style="text-align: center;">F L 9</p> <p><i>Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption off the premises only.</i></p> <p>Register no _____ Locality _____ Name of licence-holder _____</p> <p>Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1. Sale shall be made only at the licensed premises.</p> <p>2 As laid down in general conditions, no quantity of liquor greater than two imperial gallons or its equivalent twelve quart bottles or twenty-four reputed pint bottles, shall be sold to any person at one time Similarly no quantity less than one reputed pint bottle shall be sold to any person at one time.</p>

Page.	Form no.	Amendment or addition.
		<p>3. Sales shall be made only in bottles securely corked and either sealed or capsuled, or in a closed jar, cask or other similar vessel which is securely sealed.</p> <p>4 No liquor shall be drunk on the premises.</p> <p>5. The licence-holder shall not allow sales to be made by any woman, except his wife, daughter or other near relation living with him.</p> <p>6 The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p>7 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "licensed retail vendor of foreign liquor"</p> <p>8. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner</p> <p>District_____ } Dated_____ } Collector.</p> <p>(Attached or printed on the back will be the general condition, etc)</p>
61	F. L. 10	<p>In the last paragraph of condition 4 <i>substitute</i> the word "Indian" <i>for</i> "native" At the end <i>add</i> the following new condition —</p> <p>"5 No sale shall be made before sunrise or after 9 p m."</p>
61	F. L. 11	<p><i>For</i> "Rs 7-13-0 per L P. gallon" <i>substitute</i> "Rs 14-10-0 per imperial bulk gallon"</p>
62	F L 12	<p>In condition to line 1 <i>add</i> " correct" before the words 'daily account'</p>
63	F. L. 13	<p>In condition 6 line 1 <i>add</i> " correct" before the words " daily account "</p>



Page.	Form no.	Amendment or addition.
63	F. L 14	Delete the words "at the distillery" from the heading
64	F. L 15	In condition 5 line 1 add "correct" before the words "daily account."
65	F. L 16	Cancel this form Substitute the following for the present form — F. L. 17.
65	F. L. 17	Permit for purchase of denatured spirit. _____ is authorised to purchase from any licensed vendor or distillery in the United Provinces a quantity of denatured spirit not exceeding _____ gallons at one time for <u>private non industrial purposes</u> <u>industrial purposes</u> This permit is a general one and shall remain in force till _____ Collector.
67	F. L 19	In the heading of this form substitute "half year" for "quarter."

Page 68.—Under "country liquor series" substitute the following for the present list:—

Number.	Description of form	Rules, etc., where prescribed	Printed at page.
C. L. 1	Licence for the wholesale supply of country spirit in tracts under the contract system.	293	69
" 2	Licence to work a distillery in Government premises granted to a contractor for the supply of country spirit	541	71
" 3	Licence for the retail sale for consumption off the premises in sealed bottles under the contract supply system.	292	73
" 4	Licence for the wholesale vend of country spirit in districts under the contract distillery system.	295	74
" 5	Licence for the retail sale for consumption off the premises of country spirit in districts under contract supply system.	296	76
" 6	Licence for the retail sale for consumption on and off the premises of country spirit under the contract distillery system	298	77
" 7	Licence for the exclusive privilege of manufacturing and of selling by retail country spirit in tracts not under the distillery system	301	79
" 8	Licence for the manufacture and retail vend of country spirit where the farming system is in force.	301	81
" 9	Licence for the manufacture and retail vend of country spirit's where the outstill system is in force	299	82
" 10	Licence for the exclusive privilege of manufacturing and of selling <i>far, sendi</i> and <i>darohara</i> by retail.	310	83
" 11	Licence for the manufacture and retail vend of <i>far, sendi</i> or <i>darohara</i> under the farming system	310	85
" 12	Licence for the manufacture and retail vend of <i>far, sendi</i> or <i>darohara</i> granted by the Collector under the shop to shop system	313	85
" 12A	Licence for the manufacture and retail vend of <i>far</i> and <i>sendi</i> under the tree-tax system	315A	Between 85 and 87
" 12B	Application for tender for tree tax and surcharge under the tree tax system and sub-lease	315A (6) (II)	Disto
" 12C	The same as form 12B	315A (8)	Disto
" 12D	The same as form 12B	315A (14)	Disto
" 12E	Shops and premises for	315A (24)	Disto
" 12F	Shops and premises for	315A (24)	Disto
" 13	Licence for the manufacture by <i>Tharus</i> of tree spirit for domestic consumption.	10	87

Number	Description of form	Rules, etc. where prescribed	Printed at page
C L 14	Register of sale of country spirit by wholesale vendors..	255	88
" 15	Statement of sale of country spirit by wholesale vendors	255	89
" 16	List of licences under the farming system for retail sale of country spirit.	Condition of licence	89
" 17	Statement showing the settlement of country spirit shops under the outstill system	73	90
" 18	Statement showing the settlement of farms of country spirit, drug, and fars	73	91
" 19	Statement showing the settlement of fars shops ..	73	91
" 20	Statement showing the settlement of country spirit, drugs opium and fars shops under the surcharge system.	78B	92
" 21	Register of licence fees for fars shops under the surcharge system	185B	92

Page.	Form no	Amendment or addition.
69	Form C L 1	<p data-bbox="301 318 917 367"><i>Substitute the following for Form C L 1:—</i></p> <p data-bbox="609 377 733 427">C L 1.</p> <p data-bbox="301 447 1034 556"><i>Licence for the wholesale supply of country spirit under the contract supply system in the districts of .</i></p> <p data-bbox="301 566 1034 805">LICENCE is hereby given to hereinafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of country spirit for sale at the warehouses and wholesale dépôts mentioned in the attached schedule for a term of three years from 1st April, 19 .</p> <p data-bbox="301 795 1041 1043">2 The issue of the said spirit from the said warehouses and dépôts to be at such strengths only as may be fixed from time to time by due authority and at prices proportionate, according to strength, to the price mentioned in the schedule and provided that Government reserves to itself the right to raise these prices if conditions render necessary a revision of rates</p> <p data-bbox="301 1033 1053 1461">3 The spirit supplied shall be of good quality. If distilled in a patent still it shall be distilled, so far as possible, at a strength not greater than 50° over proof It shall be subject to periodical analysis, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material If spirit is found to be of inferior quality it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirit which they consider bad, and are required to send samples of such spirit for analysis without delay.</p> <p data-bbox="301 1451 1053 1600">4 Licensed vendors are entitled to demand to be supplied with spirit distilled from the raw material stated in the schedule The contractor may, in addition, supply spirit derived from other approved</p> <p data-bbox="301 1600 1059 1799">5 All fittings or articles connected with the supply, storage, gauging, handling and issue of spirit, including vats, casks, tanks, pumps, pipes, cocks, locks, gauging rods, measures, vessels, etc. shall be provided by the contractor The contractor shall be responsible for the safe custody of the stock of spirit</p>

Page.	Form no.	Amendment or addition.
		<p>6 Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at each warehouse and dépôt.</p> <p>Whenever the stock falls short of this minimum and the contractor fails at once to replenish it, the Collector may procure spirit from elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 <i>infra</i></p> <p>7 At the close of the contract, should the licence not be renewed, spirit in warehouses and dépôts up to one month's supply of the contract area will be taken over by the incoming contractor at the contract rate. Should the Excise Commissioner so order, the contractor may be required to make over spirit to the extent of two months' supply of the contract area to the new contractor at the contract rate provided that not less than four months' notice shall be given for any such order.</p> <p>8 Licensed vendors shall be entitled to have spirit issued to them with all reasonable expedition in such quantities, subject to a reasonable limit, and at any of the proscribed strengths, as they require, on proof of payment into a Government treasury of the excise duty at the rate from time to time prescribed and of the supply price at the rate agreed to in this contract.</p> <p>9 Failure to supply spirit as specified in condition 8 <i>supra</i> within what the Collector considers a reasonable time will entail a penalty, at the discretion of the Excise Commissioner not exceeding Rs. 5 per proof gallon of spirit demanded but not supplied. In such cases the spirit may be purchased by the Collector elsewhere at his discretion and at the risk of the contractor. The penalty, the cost of the spirits purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor or from his deposit or of the price revised under condition 2 above.</p> <p>Provided that if failure to supply spirit is proved to the satisfaction of the Excise Commissioner, to be due to (1) damage to or in the factory of the contractors from causes beyond the contractor's control or (2) to strikes, pestilence, riot, violence of the mob, or other irresistible force or (3) to failure on the part of the railway authorities to supply sufficient wagons for transport of essential raw materials to, and finished products from, the contractors' factory,</p>

Page.	Form no	Amendment or addition
		<p>and if immediate notice of the said cause or occurrence has been given to the Excise Commissioner and Collector, the penalty of Rs 5 per proof gallon of spirit in this condition will not be exacted from the contractor</p> <p>10 The contractor will be at liberty to commence storing in the warehouses and dépôts before the first day of April, 19 , but no spirit so stored shall be sold or be allowed to pass out of the custody of himself or his servants before that date, unless otherwise permitted by the Excise Commissioner.</p> <p>11 Unless the Excise Commissioner shall give special order to the contrary, all spirit shall be stored in vats</p> <p>12 Government shall have absolute discretion as regards the determination from time to time of the rate of duty to be levied on spirit issued from any warehouse Alterations in the rates of duty may take place at any time within the period of this contract No spirit shall be issued from any warehouse or dépôt for sale except after proof of payment of the Government duty on it according to the rate sanctioned for the place of consumption</p> <p>13 The contractor will be bound by all duly sanctioned rules relating to the excise administration which are applicable to him</p> <p>14 Accounts will be adjusted for each month on or before the fifteenth day of the following month as far as possible</p> <p>15 The contractor is prohibited from holding any interest in the retail vend of country spirit or of country fermented liquor unless specially exempted from the operation of this clause by the Excise Commissioner</p> <p>16 In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revenue</p> <p>17 As security for the due fulfilment of his contract the contractor shall deposit with the Excise Commissioner Rs in Government promissory notes or in such other form as the Excise Commissioner may approve</p> <p>18 Infraction of any of the conditions of the contract either by the contractor or by any person in his employ may entail on him, at the discretion of the Excise Commissioner, (a) a penalty up to Rs 50, or (b) the sanction of the Board of Revenue</p>

Page	Form no.	Amendment or addition.
		<p>forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk</p> <p>19. The bonded warehouse and wholesale dépôt buildings at which the sale of spirit under this licence is permitted will be provided and maintained at the cost of Government, and shall be occupied by the licensee free of rent. The licensee shall pay all municipal taxes on buildings</p> <p>20. At the expiration of the contract for the supply of country spirit in connection with which this licence is granted the licensee will be entitled to demand that all sanctioned plant used at the bonded warehouses and dépôts in connection with the storage of country spirit be bought from him by the succeeding contractor at a valuation made under the orders of Government.</p> <p>Provided—</p> <ol style="list-style-type: none"> (1) that if the licensee wish to claim the benefits of this clause he shall give notice of his intention six months before the expiry of the contract, (2) that the claim under this clause shall be permissible in respect of only such plant as was necessary and regularly used for the storage of country spirit for supply under this agreement <p style="text-align: right;"><i>Excise Commissioner, United Provinces</i></p>

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Form no

Amendment or addition

SCHEDULE

District	Warehouse	Contractor is bound to supply spirit made from—	Price per gallon of the kind of spirit which must be supplied					
			35° U. P			50° U. P		
			Rs	a	p	Rs	a	p

COUNTERPART AGREEMENT

I, _____, the abovenamed licensee (contractor), for myself and my heirs, legal representatives and assigns hereby agree to all the terms and conditions hereinbefore written and expressed

Date _____ 19

Witnesses

Signature

Substitute the following for this form —

FORM C L 3

Licence for the retail sale for consumption "off" the premises of country spirit in sealed bottles under the contract supply system

Register no. _____

Locality _____

Name of licence holder _____

Name of salesman _____

Licence for the retail sale of country spirit in sealed reputed quart and pint bottles only at the fixed strength of $\frac{35^\circ \text{ under proof}}{50^\circ \text{ under proof}}$ is hereby granted to _____ at _____ in the district of _____ from 1st April _____ to 31st March _____ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws

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Page.	Form no	Amendment or addition				
		<p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1. The said . . . shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs .. , such sum being calculated on half the average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December, inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder —</p> <table><tr><td>Half average monthly issues (Imperial bulk gallons)</td><td>Licence fee</td></tr><tr><td>.. . . .</td><td>Rs</td></tr></table> <p>2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee</p> <p>3 The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month</p> <p>4 It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue</p> <p>5 The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, in reputed quart and pint bottles of capacity 26 and 13 ounces respectively, corked, labelled, capsuled or sealed and ready for sale, only from a bonded warehouse in his district, or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is</p>	Half average monthly issues (Imperial bulk gallons)	Licence fee	Rs
Half average monthly issues (Imperial bulk gallons)	Licence fee					
.. . . .	Rs					

Page.	Form no	Amendment or addition															
		<p>situated If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or whole sale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so</p> <p>6 The licensee is strictly prohibited, under any pretext whatsoever, from tampering with the bottles, their labels, corks, capsules or seals as received from the bonded warehouse, wholesale dépôt or wholesale shop, and he shall not sell nor possess any spirit other than so received</p> <p>7. The licensee shall not permit spirit to be consumed "on" his licensed premises</p> <p>8. *The licensee shall, at the time of removing spirit from a bonded warehouse, wholesale dépôt or wholesale shop, pay to the contract suppliers or licensed wholesale vendor the sum of annas four in respect of each bottle in which the spirit is to be removed, provided that, on the return of the bottle empty, to the same bonded warehouse, wholesale dépôt or wholesale shop, undamaged and with its original label intact, the licensee shall be entitled to demand, from the contract suppliers or licensed wholesale vendor, the sum of annas two and pies six for the bottle so returned</p> <p>9 The licensee shall be bound to pay the sum of annas two and pies six to any purchaser of spirit from his shop who returns, when empty the bottle in which the spirit was purchased, provided the bottle is undamaged and has its original label intact</p> <p>10 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public From the commencement of the year for which this licence is granted the list shall be as under —</p>															
		<table><tr><th rowspan="2">Quantities</th><th colspan="3">Price (inclusive of price of bottle)</th></tr><tr><th>Rs</th><th>a</th><th>p</th></tr><tr><td>One imperial reputed quart bottle of 26 ounces capacity</td><td></td><td></td><td></td></tr><tr><td>One imperial reputed pint bottle of 13 ounces capacity</td><td></td><td></td><td></td></tr></table>	Quantities	Price (inclusive of price of bottle)			Rs	a	p	One imperial reputed quart bottle of 26 ounces capacity				One imperial reputed pint bottle of 13 ounces capacity			
Quantities	Price (inclusive of price of bottle)																
	Rs	a	p														
One imperial reputed quart bottle of 26 ounces capacity																	
One imperial reputed pint bottle of 13 ounces capacity																	

Cf B O no 366/
V E —3330,
dated the 13th
September, 1922

* This condition will be cancelled in the case of sealed bottle shops situated in places where the Government are not concerned.

Page.	Form no	Amendment or addition.
		<p>The licensee is strictly prohibited from making sales at prices over or under those stated in the above list, provided as follows —</p> <p>that when the sale of <i>shura</i> spirit has been sanctioned by the Excise Commissioner, in any district in which <i>mahua</i> spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pies six and pies nine, respectively, in excess of those stated in above list, for each quart and pint bottle of <i>shura</i> spirit demanded by and supplied to the purchaser.</p> <p>11. The licensee shall not sell to any one person at one time more than one reputed quart or two reputed pint bottles of spirit except under a permit granted under rule 255 of the Excise Manual.</p> <p>12. The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales and shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers. In the event of the licensee being unable to attend the shop on any day, owing to illness or emergent business, the reason for his absence should be stated in the register at his next visit</p> <p>NOTE —The register need not be maintained when the licensee is illiterate or does not employ a paid salesman</p> <p>13 Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee</p> <p>14 In the case of shops situated in municipalities there shall be only one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction. In the latter case the additional doors shall have signboards attached to them as in condition 9 Windows opening into the street shall be covered with wire netting</p> <p>15. The shop shall be so constructed that the whole of the interior is visible from the doorway</p> <p>16. The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by his servants</p>

Форм по

Amendment or addition.

17. The licensee, unless exempted by an order of the Excise Commissioner, shall maintain an accurate daily account in the following form.—

[illegible]

18 The licensee shall, on expiry of his licence, report to the Collector the amount of stock if any, remaining in his possession. Any stock, remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock, shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or officer in charge of excise may appoint in this behalf.

19. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.

D. 5-10. _____ }
 D. 11-12. _____ }

Colector.

(it asked what the general conditions etc.)

74 I'm
L:

F - contain on 3 surmounts the following. —

3. Spill will be held at the fixed strengths of 100 and 150 U.P. subject to a margin of 2% above the fixed strength. The addition of any amount to carry over more or over the object of such tolerance and not is made.

C/ E O no. 804
N/VE-73 C,
da at to 2223
Mar, 1955



Page.	Form no.	Amendment or addition.
74	Form C. L. 4	<p><i>For condition 10 substitute the following :—</i></p> <p>"10. All issues must be duly entered in the pass book, B. W. L. 9, of the retail vendor removing the spirit and the entries duly signed by the wholesale vendor or his representative"</p> <p><i>In the form annexed to condition 12 substitute "85" for "25" wherever it occurs</i></p> <p><i>In condition 13 cancel the phrase "from which the licensee gets his supplies" and substitute "at headquarters of the district in which the shops taking issues are situated"</i></p>
76	Form C. L. 5.	<p><i>Substitute the following for this form. —</i></p> <p style="text-align: center;">FORM C. L. 5</p> <p><i>Licence for the retail vend for consumption "off" the premises of country spirit under the contract supply system</i></p> <p>Register no. _____</p> <p>Locality _____</p> <p>Name of licensee-holder _____</p> <p>Name of salesman _____</p> <p>Licence for the retail sale of country spirit at a fixed strength of ^{95° under proof}50° under proof is hereby granted to _____ at _____ in the district of _____ from 1st April _____ to 31st March _____ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1. The said _____ shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs _____ such sum being calculated on half the average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees</p>

Page.	Form no.	Amendment or addition				
		<p>notified as having effect from the commencement of this licence and as stated hereunder —</p> <table border="0"> <tr> <td>Half average monthly issues (Imperial bulk gallons)</td> <td>Licence fee Rs...</td> </tr> <tr> <td>.</td> <td>..</td> </tr> </table> <p>. 2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.</p> <p>3 The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed, in accordance with the scale in force during the said calendar month</p> <p>4. It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue</p> <p>5 The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, only from a bonded warehouse in his district or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so</p> <p>6 The licensee shall possess and sell spirit only of the fixed strength for which the shop is licensed and of the colour prescribed by the Excise Commissioner The addition of water or any other substance whatsoever to the spirit is strictly prohibited</p> <p>7 The licensee shall provide himself with the standard measures prescribed by the Excise department, namely, 4 chittaks, 2 chittaks, 1 chittak and ½ chittak and shall keep the same in good condition</p> <p>8 No spirit shall be drunk on the premises</p>	Half average monthly issues (Imperial bulk gallons)	Licence fee Rs...
Half average monthly issues (Imperial bulk gallons)	Licence fee Rs...					
.					

Page	Rule no	Amendment or addition																																								
		<p>9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under —</p> <table><tr><th colspan="2">Quantities</th><th colspan="3">Price</th></tr><tr><th></th><th></th><th>Rs</th><th>a.</th><th>p.</th></tr><tr><td>1 bottle of capacity 12 chittaks</td><td>..</td><td></td><td></td><td></td></tr><tr><td>1 " " " 6 "</td><td>..</td><td></td><td></td><td></td></tr><tr><td>4 "</td><td>..</td><td></td><td></td><td></td></tr><tr><td>3 "</td><td>..</td><td></td><td></td><td></td></tr><tr><td>1 chittak</td><td></td><td></td><td></td><td></td></tr><tr><td>1/2 "</td><td>.</td><td></td><td></td><td></td></tr></table>	Quantities		Price					Rs	a.	p.	1 bottle of capacity 12 chittaks	..				1 " " " 6 "	..				4 "	..				3 "	..				1 chittak					1/2 "	.			
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- If contents of bottle should be disregarded

Page	Rule no.	Amendment or addition.
77	Form C L. 6.	<p>17. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock, remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock, shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf</p> <p>18 In the event of non-renewal of this licence, the licensee shall have no claim to compensation whatsoever.</p> <p>DISTRICT _____</p> <p>Date _____</p> <p style="text-align: right;">Collector</p> <p>(Attached will be general conditions, etc)</p> <p><i>Substitute the following for the present form :—</i></p> <p style="text-align: center;">FORM C L 6.</p> <p><i>Licence for the retail sale for consumption on and off the premises under the contract supply system.</i></p> <p>Register no _____</p> <p>Locality _____</p> <p>Name of licence-holder _____</p> <p>Name of salesman _____</p> <p>Licence for the retail sale of country spirit at a fixed strength of ^{*35° under proof}/_{*50° under proof} is hereby granted to _____ at _____ in the district of _____ from 1st April _____ to 31st March _____ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <p>1 The said _____ shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs _____, such sum being calculated on half the average monthly issues of country spirit, in imperial</p>

Page	Form. no	Amendment or addition				
		<p>bulk gallons, made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder —</p> <table><tr><td>Half average monthly issues (Imperial bulk gallons)</td><td>Licence fee</td></tr><tr><td></td><td>Rs ...</td></tr></table> <p>2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee</p> <p>3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month</p> <p>4 It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited to recover the balance due by the licensee as if it were an arrear of land revenue</p> <p>5. The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, only from a bonded warehouse in his district, or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated. If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so</p> <p>6 The licensee shall possess and sell spirit only of the fixed strength for which the shop is licensed and of the colour prescribed by the Excise Commissioner. The addition of water or any other substance whatsoever to the spirit is strictly prohibited.</p> <p>7 The licensee shall provide himself with the standard measures prescribed by the Excise</p>	Half average monthly issues (Imperial bulk gallons)	Licence fee		Rs ...
Half average monthly issues (Imperial bulk gallons)	Licence fee					
	Rs ...					

ge	Rule no.	Amendment or addition.																																								
		<p>department namoly, 4 chittaks, 2 chittaks, 1 chittak and $\frac{1}{2}$ chittak, and shall keep the same in good condition</p> <p>8 The licensee is permitted to make sales for consumption either " on " or " off " the premises</p> <p>9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation " Licensed retail vendor of country spirit " and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public From the commencement of the year for which this licence is granted the list shall be as under :—</p> <table><tr><th colspan="2">Quantities</th><th colspan="3">Price</th></tr><tr><th></th><th></th><th>Rs</th><th>a</th><th>p</th></tr><tr><td>1, bottle of capacity</td><td>12 chittaks</td><td></td><td></td><td></td></tr><tr><td>1 " " "</td><td>6 " "</td><td></td><td></td><td></td></tr><tr><td></td><td>4 " "</td><td></td><td></td><td></td></tr><tr><td></td><td>2 " "</td><td></td><td></td><td></td></tr><tr><td></td><td>1 chittak</td><td></td><td></td><td></td></tr><tr><td></td><td>$\frac{1}{2}$ " "</td><td></td><td></td><td></td></tr></table> <p>The licensee is strictly prohibited from making sales at prices over or under those stated in the aforesaid list, provided as follows —</p> <p>(a) that when the sale of <i>shira</i> spirit has been sanctioned by the Excise Commissioner in any district in which <i>mahua</i> spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pies six, pies nine and pies six for measures of 12, 6 and 4 chittaks respectively, and pies three, in excess of those stated in above list, for the three smaller measures of <i>shira</i> spirit demanded by and supplied to the purchaser ;</p> <p>(b) that when a bottle is supplied at the request of the purchaser of spirit, the licensee shall be entitled to charge a sum not exceeding annas two pies six for such bottle</p> <p>10 The licensee shall not sell to any one person at one time more than 16 chittaks of 35° under proof or 20 chittaks of 50° under proof, except under a permit granted under rule 255 of the Excise Manual</p> <p>11 The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales, and shall maintain a register showing,</p>	Quantities		Price					Rs	a	p	1, bottle of capacity	12 chittaks				1 " " "	6 " "					4 " "					2 " "					1 chittak					$\frac{1}{2}$ " "			
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		<p>along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers In the event of the licensee being unable to attend the shop on any day owing to illness or emergent business the reason for his absence should be stated in the register at his next visit.</p> <p>NOTE — The register need not be maintained when the licensee is illiterate or does not employ a paid salesman</p> <p>12. Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee</p> <p>13. In the case of shops situated in municipalities there shall be one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction In the latter case the additional doors shall have signboards attached to them as in condition 9 Windows opening into the street shall be covered with wire netting.</p> <p>14 In the case of shops situated in municipalities separate rooms for the private accommodation of customers shall not be provided without the special sanction of the Collector or Licensing Board The entrance to such room shall have a signboard bearing the words "Licensed private bar "</p> <p>15. The shop shall be so constructed that the whole of the interior shall be visible from the doorway.</p> <p>16 The building in which the shop is situated shall not be used as a place of residence, except by the vendor and his family or by his servants</p> <p>17 The licensee, unless exempted by an order of the Excise Commissioner, shall maintain an accurate daily account in the following form —</p>

Date	Balance of previous day		Quantity received		Total		Quantity sold		Balance at close of day *		Remarks
	Gallons	Bottles	Gallons	Bottles	Gallons	Bottles	Gallons	Bottles	Gallons	Bottles	

* If not out of stock, the above should be disregarded

Page.	Form no	Amendment or addition
87	Forms C. L. 12A, 12B, 12C, 12D, 12E, and 12F	<p>18. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or officer in charge of excise may appoint in this behalf.</p> <p>19. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.</p> <p>District _____ } Date _____ }</p> <p style="text-align: right;">Collector</p> <p>(Attached will be general conditions, etc)</p> <p>After Form C. L. 12 add the following forms — FORM C L. 12A.</p> <p><i>Licence for the manufacture and retail vend of tari and sendhi under the tree-tax system.</i></p> <ol style="list-style-type: none"> 1. District _____ 2. Register no. _____ 3. Name of licensee _____ 4. Locality of vend. _____ 5. Names of salesmen with parentage, residence and caste _____ <p>Licence for manufacture and retail vend of <i>tara</i> and <i>sendhi</i> at _____ in the district of _____ from the 1st October, 19____, up to 30th September, 19____, is hereby granted to _____, subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <ol style="list-style-type: none"> 1 The licensee before proceeding to tap any tree shall pay in advance into the sub-treasury the tree-tax together with the surcharge at the prescribed rates in respect of the trees which he desires to tap 2 The licensee shall deposit a security either in Government promissory notes, cash, or such other form as the Collector may approve, of an amount deemed by the Collector to be sufficient having regard to the importance of the shop. The security deposit

Page	Form no	Amendment or addition
		<p>made at the time of settlement shall, in the event of breach of any condition of this licence, not be reclaimable by the licensee, otherwise it shall be returned to him at the expiry of his contract</p> <p>3. It shall be competent to the Collector on the cancellation of the licence to resettle the shop at the risk of the licensee.</p> <p>4 No tree shall be tapped by or for the said unless it shall have been included in a list submitted in triplicate to the officer in charge of the sub-treasury and approved by him and until a tax of Rs. _____ and a surcharge of Rs _____ for each <i>tar</i> tree and a tax of Rs _____ and a surcharge of Rs _____ for each <i>lhajur</i> tree have been paid and shown in the list so approved.</p> <p>5 One copy of the list of trees will be made over to the licensee under the signature and seal of the officer in charge of the sub-treasury, and this copy must be produced by him on demand of any excise officer</p> <p>6 No more than 4 seers of the liquor shall be sold to any person at one time except under a permit or pass granted under rule 255 or 318A (20) 55 of the Excise Manual.</p> <p>7 No noxious or objectionable substance shall be added or otherwise applied to the liquor or possessed on the licensed premises</p> <p>8 No liquor shall be stored or sold at the shop except <i>tar</i> and <i>sendh</i> lawfully procured from trees tapped by the licensee himself or from any other shop under the tree-tax system.</p> <p>9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "licensed retail vendor of <i>tar</i> and <i>sendh</i>."</p> <p>10 In the case of shops situated in municipalities—</p> <ol style="list-style-type: none"> (a) there shall be only one door opening into a public road unless more are sanctioned by the Collector, in which case the additional doors shall also have signboards attached to them, (b) windows opening into the street shall be covered with wire netting, (c) a separate room for the private accommodation of the customers shall not be provided without the special licence of the

Page.	Form no	Amendment or addition.
		<p>Collector The entrance to such room shall have a signboard bearing the words "Licensed private bar "</p> <p>11. The shop shall be so constructed that the whole of the interior shall be visible from the doorway.</p> <p>12 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.</p> <p>District_____ } Dated_____ } Collector.</p> <p>(Attached will be general conditions.)</p>

It

— ON THE CHARGE OF THE SON 'TREASURY AT —

P.L.S. are received Rs. _____, being the tax and surcharge for $\frac{\text{tax}}{\text{khajur}}$ trees to be tapped, as specified
 below, at the rate of Rs. _____ tax and Rs. _____ surcharge per *tax* tree and Rs. _____
 surcharge per *khajur* tree --

Number of trees to be tapped	Name of village	Situation of trees		Name of owner of trees	Persons to whom tapping permits are to be granted			Persons to whom carrier's or transport passes are to be granted		
		Name of village	Khasra number or other definite description of the field in which the trees stand		Name	Father's name	Village and thana	Name	Father's name	Village and thana
1	Khasur	3	4	5	6	7	8	9	10	11

Vendors are recommended to obtain the permission in writing for the period for which tapping has been mutually arranged.

- * Here --Cancel whenever entry is inappropriate to application.

Sigmoid

Address:

No. If applicant is a vendor (name of shop) _____

Received payment of Rs _____ as. _____.

Dated _____ Officer in charge of Sub-treasury.

If payment is made by money, order, the money-order must be addressed to the Collector and the following details must be entered on the "Coupon to be retained by the payee".—

- (1) Amount remitted
 - (2) A statement that the remittance is on account of the tax
 - (3) Name and address of remitter.
 - (4) If the remitter is a vendor, the name of the shop
 - (5) If the remitter is a tree-owner who requires a permit for domestic consumption, the words "tree-owner."
- (To be filled in by excise staff)

Date when application received by Excise Inspector from the Sub-treasury	Serial number of—			Date when trees marked	Numbers inscribed on trees	Signature of applicants acknowledging receipt of permits and passes
	Page in register Form O L 12E in which applications recorded	Permits prepared by Excise Inspector	Passes prepared by Excise Inspector			
1	2	3	4	5	0	7

I certify that I personally supervised the marking of the trees shown above and delivered the permits and passes to the applicant.

Excise Inspector. _____
Jamadar. _____

FORM O L 120
THE TAPPER'S PERMIT.

No _____ Date _____
1 Name of permit-holder _____
2 Name of shop _____
3 Names of tappers employed _____
4 Currency of the permit _____
5 Description of trees to be tapped _____

Number and kind	Village	Khasra nos or other description of the field	Name of owner

Excise Inspector

It is required of the holder of this permit and of the tappers employed to observe the following conditions —

- 1 That he or they tap only those trees which have been marked by the Excise department and for which tax has been duly paid
- 2 That he or they do not take down any *tari* or *sendhi* from any tree between sunset and sunrise
- 3 That he or they despatch without delay the *tari* or *sendhi* drawn from the trees to the shop concerned
- 4 That he or they do not deliver *tari* or *sendhi* to anyone except an authorised carrier holding a transport pass
- 5 That he or they do not sell or otherwise transfer *tari* or *sendhi* to anyone
- 6 That he or they at all times keep this permit while tapping trees
- 7 That he or they do not adulterate any *tari* or *sendhi* drawn under this permit with any noxious or objectionable substance
- 8 That he or they maintain the marks put on the trees and do not efface or attempt to efface them

FORM O L 120.
Counterfoil

THE TAPPER'S PERMIT

No _____ Date _____
1 Name of permit holder _____
2 Name of shop _____
3 Names of tappers employed _____
4 Currency of the permit _____
5 Description of trees to be tapped _____

Number and kind	Village	Khasra nos or other description of the field	Name of owner

Excise Inspector

Counterfoil

Carrier's pass
The Transport pass.

- No _____ Date _____
- 1 Name of carrier _____
- 2 Place from which *lars* or *sendhs* is to be taken _____
- 3 Place to which *lars* or *sendhs* is to be taken _____
- 4 Currency of pass _____

Excise Inspector

Carrier's pass
The Transport pass.

- No _____ Date _____
- 1 Name of carrier _____
- 2 Place from which *lars* or *sendhs* is to be taken _____
- 3 Place to which *lars* or *sendhs* is to be taken _____
- 4 Currency of pass _____

Excise Inspector

The holder of this pass is required to abide by the following conditions. —

1. That he carry the *lars* or *sendhs* without delay from the foot of the trees to _____ *lars* or *sendhs* shop by the most *sendhs* shop direct route
- 2 That he at all times keep this pass with him while carrying *lars* or *sendhs*
- 3 That he do not sell or otherwise transfer *lars* or *sendhs* to any one
- 4 That he do not deliver *lars* or *sendhs* carried under this pass to anyone except the licensee or salesman of _____ *lars* or *sendhs* shop at the shop itself
- 5, That he do not adulterate the *lars* or *sendhs* carried under this pass with any noxious or objectionable substance,

FORM C. L. 12E.
SHOP INSPECTION REGISTER.

Name of shop _____

Name of vendor _____

Treasury receipt in Form OL 12B intimating pay- ment of tree tax and surcharge		Serial number allotted by Inspector for re- ceipt	Particulars of trees for which tax and surcharge paid								Serial number and date of tapper's permit or permits issued	Notes
Number	Date		Name of village where tree is situated	Khasra no or other description of situation of tree	Total no of trees on which tax and surcharge paid		Name of owner of tree	Number inscribed on tree	Date when tree marked			
					Tar	Khajur						
1	2	3	4	5	6	7	8	9	10	11	12	

N B—A separate page shall be allotted to each shop. A portion of the register shall be allotted for record of trees tapped by the tree owners for domestic consumption.

FORM C L. 12F.
VILLAGE INSPECTION REGISTER

Name of village or mohalla _____

Name of pargana and tahsil or thana _____

Name of shop for which trees are tapped	Khasra nos or other description of the fields in which the trees stand	Name of owner of trees tapped	Number of trees		Notes
			Tar	Khajur	

N B—A separate page shall be allotted to each village.

Page.	Form no	Amendment or addition.																																		
88 and 89	Form C L 14 and C. L. 15.	<p>Substitute "35° U P" for "25° U P." wherever it occurs.</p> <p>In the heading of columns 4 and 5 of each form insert the words "dépôt or" between "wholesale" and "shop"</p>																																		
90	Form C L. 17.	<p>Substitute the following for this form —</p> <p>FORM C. L 17</p> <p>Statement showing the settlement of country spirit shops under the out-still system for the year ———</p> <p>District ———</p>																																		
<table><tr><th colspan="2">Country spirit shops</th><th rowspan="2">Name of proposed licensee</th><th colspan="3">Amount of licence fees</th><th colspan="2">Variation in column 7 compared with column 6</th><th rowspan="2">Remarks,</th></tr><tr><th>Serial number</th><th>Name</th><th>Average of three years immediately preceding the current year</th><th>For current year</th><th>For year under report</th><th>Increase</th><th>Decrease</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th></tr><tr><td></td><td></td><td></td><td>Rs</td><td>Rs</td><td>Rs</td><td>Rs</td><td>Rs</td><td></td></tr></table>			Country spirit shops		Name of proposed licensee	Amount of licence fees			Variation in column 7 compared with column 6		Remarks,	Serial number	Name	Average of three years immediately preceding the current year	For current year	For year under report	Increase	Decrease	1	2	3	4	5	6	7	8	9				Rs	Rs	Rs	Rs	Rs	
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<p>(a) The shops should be shown by tahsils with a fresh serial number, the name of the tahsil being written in red ink in the middle.</p> <p>(b) The total number of shops in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 9</p> <p>(c) This form should also be used for the settlement of foreign liquor shops sold under the auction system, the heading being altered accordingly. Separate sheets must, however, be used for country spirit and foreign liquor "</p>																																				
92	Form C. L. 19.	<p>In the heading insert the words "under the shop to shop system" between "settlement" and "for the year."</p> <p>Delete column 8 from the form.</p> <p>Cancel note (c) under the form</p>																																		

Page	Form no	Amendment or addition																																																									
92	Forms C L 20 and C L 21.	<p>Insert the following forms between pages 92 and 93 —</p> <p style="text-align: center;">FORM C L 20</p> <p style="text-align: center;"><i>Statement showing the settlement of country spirit, drugs, opium and tari shops under the surcharge system for the year———, District———</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Serial number</th> <th>Name of shop</th> <th>Name of licensee for the current year</th> <th>Name of licensee proposed for the ensuing year</th> <th>Remarks showing reasons for change of licensee, if any, made</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p><i>N B —(a) Separate sheets must be used for each kind of shops. No two different kinds of shops should be shown on the same sheet in continuation of each other. The heading above the form should be altered accordingly.</i></p> <p><i>(b) The shops should be shown by tahsils with a fresh serial number for each tahsil, the name of the tahsil being written in red ink in the middle.</i></p> <p><i>(c) The total number of shops in column 1 should be compared with the corresponding number in the year preceding, and any variations invariably noted and explained in the column of remarks.</i></p> <p><i>(d) The same form should be used by Licensing Boards in making their selections of licensees and in reporting the results to the Collector. The Collector will forward it with the statement for the district to the Excise Commissioner.</i></p> <p style="text-align: center;">FORM C L 21</p> <p style="text-align: center;"><i>Register of licence fees for tari shops under the surcharge system</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Serial number</th> <th rowspan="2">Tahsil and pargana or tappa</th> <th rowspan="2">Name of shop</th> <th rowspan="2">Name of licensee holder</th> <th colspan="2">Security deposit</th> <th rowspan="2">Month</th> <th colspan="2">No. of trees paid for for tapping</th> <th colspan="2">Collections as licence fees</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Amount</th> <th>No and date of treasury receipt</th> <th>Tar</th> <th>Khajur</th> <th>Amount</th> <th>No and date of treasury receipt</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p><i>N B —A separate page should be allotted to each shop</i></p>	Serial number	Name of shop	Name of licensee for the current year	Name of licensee proposed for the ensuing year	Remarks showing reasons for change of licensee, if any, made	1	2	3	4	5						Serial number	Tahsil and pargana or tappa	Name of shop	Name of licensee holder	Security deposit		Month	No. of trees paid for for tapping		Collections as licence fees		Remarks	Amount	No and date of treasury receipt	Tar	Khajur	Amount	No and date of treasury receipt	1	2	3	4	5	6	7	8	9	10	11	12												
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Page	Form no	Amendment or addition.																	
93	B. W. L. Series	In the list <i>cancel</i> nos. 1, 2, 3 and 10, and <i>for</i> no 9 <i>substitute</i> the following — “B W L. 9 Pass book for removal of spirit from a bonded warehouse or wholesale shop. ” 9(2) Pass for removal of spirit from a warehouse to shops in Indian States.”																	
94 and 95.	B. W. L. 1, 2 and 3	<i>Cancel</i> forms B. W. L. 1, 2 and 3.																	
99	B. W. L. 9	<i>Substitute</i> the following two forms for B. W. L. 9.— FORM B W. L. 9. <i>Pass book for country spirit shop</i> Name of shop————— Name of vendor—————																	
		<table><tr><th rowspan="2">Date with month and year,</th><th colspan="2">Quantity of spirit purchased in gallons</th><th rowspan="2">Period allowed for transport of spirit to the shop</th><th rowspan="2">Signature of excise inspector in charge of warehouse, of dépôt agent or of wholesale vendor with name of warehouse, dépôt or wholesale shop</th></tr><tr><th>35° U P</th><th>50° U P</th></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	Date with month and year,	Quantity of spirit purchased in gallons		Period allowed for transport of spirit to the shop	Signature of excise inspector in charge of warehouse, of dépôt agent or of wholesale vendor with name of warehouse, dépôt or wholesale shop	35° U P	50° U P	1	2	3	4	5					
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Page.	Form no	Amendment or addition.																																																												
		<p align="center">FORM B W. L. 9(2)</p> <p align="center"><i>Pass for removal of country spirit from a bonded warehouse to shops in Indian States</i></p> <table border="1"> <thead> <tr> <th>No</th> <th>Date</th> <th>No</th> <th>Date</th> <th>No</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Name of bonded warehouse</td> <td></td> <td>Name of bonded warehouse</td> <td></td> <td>Name of bonded warehouse</td> <td></td> </tr> <tr> <td>Name of person to whom issued</td> <td></td> <td>Name of person to whom issued</td> <td></td> <td>Name of person to whom issued</td> <td></td> </tr> <tr> <td>Name of shop</td> <td></td> <td>Name of shop</td> <td></td> <td>Name of shop</td> <td></td> </tr> <tr> <td>Name of person in charge of consignment</td> <td></td> <td>Name of person in charge of consignment</td> <td></td> <td>Name of person in charge of consignment</td> <td></td> </tr> <tr> <td>Number or mark of vessel</td> <td></td> <td>Number or mark of vessel.</td> <td></td> <td>Number or mark of vessel</td> <td></td> </tr> <tr> <td>Currency of pass</td> <td></td> <td>Currency of pass</td> <td></td> <td>Currency of pass</td> <td></td> </tr> <tr> <td>Quantity of spirit</td> <td></td> <td>Quantity of spirit</td> <td></td> <td>Quantity of spirit</td> <td></td> </tr> <tr> <td>Strength of spirit</td> <td></td> <td>Strength of spirit</td> <td></td> <td>Strength of spirit</td> <td></td> </tr> <tr> <td>Signature of inspector in charge</td> <td></td> <td>Signature of inspector in charge</td> <td></td> <td>Signature of inspector in charge</td> <td></td> </tr> </tbody> </table>	No	Date	No	Date	No	Date	Name of bonded warehouse		Name of bonded warehouse		Name of bonded warehouse		Name of person to whom issued		Name of person to whom issued		Name of person to whom issued		Name of shop		Name of shop		Name of shop		Name of person in charge of consignment		Name of person in charge of consignment		Name of person in charge of consignment		Number or mark of vessel		Number or mark of vessel.		Number or mark of vessel		Currency of pass		Currency of pass		Currency of pass		Quantity of spirit		Quantity of spirit		Quantity of spirit		Strength of spirit		Strength of spirit		Strength of spirit		Signature of inspector in charge		Signature of inspector in charge		Signature of inspector in charge	
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99	B W L	<p align="center">Cancel Form B. W. L. 10.</p>																																																												
100	B W L 12.	<p align="center"><i>Substitute the following for the present form —</i></p> <p align="center">FORM B. W. L. 12</p> <p align="center"><i>Monthly comparative statement of issues to each shop for the month of 1922.</i></p> <table border="1"> <thead> <tr> <th rowspan="3">Name of tahsil</th> <th rowspan="3">Name of shop with a serial no</th> <th colspan="8">ISSUES</th> <th rowspan="3">Remarks</th> </tr> <tr> <th colspan="3">Present year</th> <th colspan="3">Previous year</th> </tr> <tr> <th>35° U P</th> <th>50° U P</th> <th>L P</th> <th>35° U P</th> <th>50° U P</th> <th>L P</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Name of tahsil	Name of shop with a serial no	ISSUES								Remarks	Present year			Previous year			35° U P	50° U P	L P	35° U P	50° U P	L P																																					
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Page.	Form no.	Amendment or addition.
114	I. D. '19	<i>In condition 3, line 1, for " one seer " substitute "one-quarter seer "</i>
116	I D. 20	<p>To condition 8 add—</p> <p>" Sale of <i>bhang</i> in quantities of not less than one maund at a time may also be made to any person for export to Indian States in accordance with the procedure laid down in rule 622 of the Excise Manual."</p> <p><i>In condition 8, line 2, for " one seer " substitute " one quarter seer."</i></p>
125	I D 29	<p><i>Substitute the following for Form I. D 29.—</i></p> <p><i>Licence for the sale of cocaine by chemists</i></p> <p>NOTE —The restriction on the sale of cocaine does not apply to the preparations named in Appendix D of the Excise Manual</p> <p>District_____</p> <p>Number of licence in register_____</p> <p>Name of chemist_____</p> <p>Locality of shop_____</p> <p>Be it known that _____ chemist residing in _____ is hereby authorised by the Collector of _____ to sell cocaine as medicine at _____ from the date of this licence to 31st March, 192 _____, under the following conditions —</p> <p>I —That he do not transfer or purport to transfer this licence to any other person</p> <p>II —That he do not have in his possession at any one time more than one ounce* of cocaine.</p> <p>III —That he sell cocaine only at the premises for which this licence is granted, and that he do not sell cocaine in any other place without a separate licence.</p> <p>IV.—That he purchase all cocaine to be sold under this licence either direct from Europe or from a licensed vendor thereof in the United Provinces, and that he do not receive or have in his possession cocaine obtained elsewhere..</p>

*This quantity includes all varieties of the drugs taken together

Page	Form no	Amendment or addition
		<p>V —That he do not sell cocaine to any person other than —</p> <p>(a) medical practitioners registered under the United Provinces Medical Act, 1917, military surgeons, assistant surgeons or sub-assistant surgeons,</p> <p>NOTE —The above are exempted from the prohibition against the possession of cocaine, except such as are debarred by name</p> <p>(b) (1) gazetted officers of the Army Veterinary Corps and the Indian Civil Veterinary department,</p> <p>(2) retired military or veterinary officers registered under the United Provinces Medical Act 1917,</p> <p>(c) a person producing a prescription of a medical or veterinary practitioner coming under clauses (a) and (b),</p> <p>NOTE —The prescription must be dated and signed by the medical or veterinary practitioner with his full name, address and qualifications and must specify the total amount of cocaine to be supplied on the prescription, except that when the medicine to be prescribed on the prescription is a proprietary medicine it shall be sufficient to state the amount of medicine to be supplied.</p> <p>(d) a chemist holding a licence in this form,</p> <p>(e) a person specially exempted under section 76 from the general prohibition of possession under section 20 (4) of Act IV of 1910</p> <p>VI —That he retain every prescription on the authority of which he has sold cocaine and that he do not sell cocaine more than once on the authority of any one prescription, provided that prescriptions which are countersigned by the civil surgeon of the district are exempt from the above restriction for a period of six months, the countersignature of the civil surgeon being again required on the expiry of this period.</p> <p>VII —That he marks clearly on the label the cocaine contents of preparations sold by him</p> <p>VIII —That he do not store any cocaine to be sold under this licence in any premises other than those named herein</p> <p>IX —That he keep a correct daily account in the following form, to be balanced at the close of each day, in a printed account book to be purchased at the Collector's office, a separate set of pages being set aside for cocaine and for each substance notified</p>

Page.	Form no	Amendment or addition.																														
		under section 5 of the Act stocked by him —																														
		<table border="1"> <thead> <tr> <th>Date</th> <th>Balance in hand yesterday</th> <th>Quantity received this day and whence received.</th> <th>Total quantity to be accounted for.</th> <th>Quantity sold this day.</th> <th>Name of purchaser.</th> <th>Address.</th> <th>Date of prescription (if any) and name of medical practitioner who granted it</th> <th>Remaining in store</th> <th>Remarks.</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Balance in hand yesterday	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Name of purchaser.	Address.	Date of prescription (if any) and name of medical practitioner who granted it	Remaining in store	Remarks.	1	2	3	4	5	6	7	8	9	10										
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1	2	3	4	5	6	7	8	9	10																							
127	I. D 31	<p>X.—That he produce his licence and accounts of sale of cocaine for inspection at once on the demand of any officer specially or generally authorised by the Collector or officer in charge of excise</p> <p>This licence may be cancelled by the Collector if any breach of the Excise Act, 1910, or of the rules made thereunder, or of the abovementioned conditions is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted</p> <p>Dated the 19 _____ Collector.</p> <p>Insert the following as Form I. D. 21 —</p> <p>FORM I D 31.</p> <p>To be issued in triplicate one copy being kept as a counterfoil in the office of issue, another being sent to the authority of the exporting district, and the third accompanying the consignment</p> <p>Form of pass for the import of cocaine or anæsthesin.</p> <p>Pass granted to _____ (here state name and designation of the consignee) to import from or via _____ (here state locality and district) into _____ (here state locality and district) cocaine or anæsthesin to the amount of _____ as specified below (here state description and weight or quantity of each class of drugs to be imported)</p> <p>This pass must be used within one month from the date of its issue</p> <p>The pass shall be delivered on arrival of the cocaine or anæsthesin at its destination to _____ (here enter official designation of the person to whom the pass is to be delivered)</p>																														

Page	Form no.	Amendment or addition
136		<p>The bulk of the consignment shall not be broken in transit.</p> <p style="text-align: right;"><i>Excise authority.</i></p> <p style="text-align: center;"><i>Dated the</i> 192 .</p> <p>NOTE—Before the drugs covered by this pass are exported from the Bombay Presidency, this pass must be presented by the holder or his recognized agent to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine or anæsthesin to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of the export, and the export pass must be completed and signed by such officer</p> <p>Insert the following list and forms between pages 136 and 137—</p>

CONTRACT DRUGS SERIES

Number.	Description of form	Rule where prescribed	Printed at page—
C D 1	Notice for tenders for the supply of intoxicating hemp drugs	681B/2	Between pages 186 and 137
" 2	Licence for wholesale supply of hemp drugs	681B/2	Ditto
" 3	General bond for transport of hemp drugs without payment of duty	681A/4	Ditto
" 4	Application for tendering duty and price for hemp drugs	681B/21	Ditto
" 5	Drugs pass book	681B/23	Ditto
" 6	Application for permit for transport of drugs	681A/5	Ditto
" 7	Permit for transport of drugs under bond	681A/5	Ditto
" 8	Pass for transport of drugs under bond	681A/7	Ditto
" 9	Register of permits granted for transport of drugs	681A/9	Ditto
" 10	Do passes ditto ditto ..	681A/9	Ditto
" 11	Licence for retail sale of hemp drugs under contract supply system	681B/6	Ditto
" 12	Register of receipts of charas into a contract bonded warehouse	681B/18	Ditto
" 13	Register of receipts of bhang into a contract bonded warehouse	681B/18	Ditto
" 14	Register of receipts of ganja into a contract bonded warehouse	681B/18	Ditto
" 15	Register of issues of charas from a contract bonded warehouse	681B/20	Ditto
" 16	Register of issues of bhang from a contract bonded warehouse	681B/20	Ditto
" 17	Register of issues of ganja from a contract bonded warehouse	681B/20	Ditto
" 18	Register of daily issues of charas to shops	681B/24	Ditto
" 19	Ditto bhang ditto	681B/24	Ditto
" 20	Ditto ganja ditto	681B/24	Ditto
" 21	Card attached to packages on deposit ..	681B/19	Ditto
" 22	Card attached to bundles of drugs issued to retail shops.	681B/25	Ditto
" 23	Monthly comparative statement of issues of drugs to retail shops	681B/30	Ditto
" 24	Monthly stock taking statement for ganja	681B/31	Ditto
" 25	Ditto ditto charas	681B/31	Ditto
" 26	Ditto ditto bhang	681B/31	Ditto

FORM C. D. 1.

NOTICE.

Tenders for the supply of intoxicating hemp drugs

1. Tenders are hereby invited from any person or firm in India for the exclusive privilege of supplying the intoxicating hemp drugs *ganja*, *chāras* and *bhāng* to the licensed vendors of any of the seven areas enumerated in the attached schedule, for the term of two years commencing on 1st April, 19 , and ending on 31st March, 19 .

2 Except with special sanction of the Excise Commissioner, the *ganja* to be supplied must be the Baluchar variety obtained from Bengal, the *charas* from the Punjab, and *bhāng* from any of the following districts —

Farrukhabad, Saharanpur, Muzaffarnagar, Pilibhit, Bijnor, Naini Tal, Kheri, Bahraich, Gonda, Basti and Gorakhpur.

3 The tender must specify the price per seer, exclusive of the duty, at which the tender is prepared to supply the drugs at all the bonded warehouses situated in the contract area, as enumerated in column 4 of the schedule. The price per seer will be the same at all the warehouses in the same contract area.

4. The rates of excise duty are at present as noted in the schedule, but Government reserves to itself the right of revising them either before or during the term of the contract, if expedient. The average annual consumption during the three years ending 31st March, 1921, is as noted against each district.

5 At the places enumerated in column 4 in the schedule, Government will supply and maintain suitable bonded warehouses for the storage and issue of drugs, but all articles necessary for the storage, handling, weightment and issue of drugs must be provided by the contractors. The contractor must arrange to store and issue drugs at all the bonded warehouses in his contract area specified in the schedule.

6 Where the accommodation at the bonded warehouses provided by Government is insufficient for the storage of a sufficient quantity of *bhāng* to meet the requirements of a contractor, he must provide and maintain, at his own expense, private warehouses for the purpose at places and in buildings approved by the Collector for the purpose.

7 All the articles supplied to a bonded warehouse, in accordance with clause 5, must be approved by the Excise Commissioner. Should the contract at the end of its term not be renewed to the same contractor, the succeeding contractor will be required, if the outgoing contractor so demand, to purchase the articles so supplied.

8 All warehouse operations will be performed under Government supervision, the cost of which will be met by Government.

9 Tenders should be in sealed covers superscribed with the words "tender for the supply of intoxicating hemp drugs," and should reach the Excise Commissioner, Allahabad, not later than the 15th December, 19 .

10. Full power is reserved to accept such tender as may be deemed best for the public interests and to reject any of those received without reasons being assigned.

11 The parties whose tenders have been accepted will be required to deposit, within one week after the decision has been communicated to them, a sum of Rs. 1,000 (one thousand) in cash or Government promissory notes as security for the due fulfilment of each of the

contracts, provided that if a contractor holds more than two contracts he shall not be required to deposit more than Rs 2,000

12 The licence to be granted to the contractors will be in the attached form, the counterpart of which will be signed by the contracting party.

Excise Commissioner, United Provinces

FORM C D 2

Licence for wholesale supply of intoxicating hemp drugs in the tract under the contract supply system in the district of

Licence is hereby given to hereafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of intoxicating hemp drugs for sale at the warehouses mentioned in the attached schedule for a term of years from 1st April, 19

2 The issue of the said intoxicating hemp drugs from the said warehouses to be at the rates mentioned in the schedule

3 The intoxicating hemp drugs supplied shall be of good quality. The *ganja* or *charas* supplied shall be of the first grade, duly certified by the officer in charge of the bonded warehouse from which it is imported, and the *bhanga* shall be of the spontaneous growth or crop of the year or of that preceding in which it is issued to vendors. The drugs shall be subject to periodical analyses, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material. Intoxicating hemp drugs found to be adulterated or of inferior quality may be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. Officers in charge of warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of intoxicating hemp drugs which they consider bad, and are required to send samples of such intoxicating hemp drugs for analysis without delay

4 Licensed vendors are entitled to demand to be supplied with intoxicating hemp drugs of good quality as mentioned in condition 3

5 The bonded warehouse buildings and racks for the storage of intoxicating hemp drugs will be supplied and maintained by Government. Where the accommodation at any warehouse is insufficient for the storage of a sufficient quantity of *bhanga* to meet the requirements of the contractor, he must provide and maintain, at his own expense, a private warehouse at a place and in a building approved by the Collector, convenient of access to officers of the Excise department, and so constructed that the *bhanga* stored therein shall be secure from fraud or depredation. All articles connected with the supply, storage, handling, weighing and issue of intoxicating hemp drugs, including correct weighing scales, lockfast boxes, locks, etc., shall be provided by the contractor. The contractor is responsible, in the case of warehouses in which he is the sole depositor, for the safe custody of the intoxicating hemp drugs

6 Such minimum stock of intoxicating hemp drugs as may be fixed by the Excise Commissioner shall be maintained at each warehouse

Whenever the stock falls short of this minimum, and the contractor fails at once to replenish it, the Collector may procure intoxicating hemp drugs elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 *infra*.

7. At the close of the contract, should the licence not be renewed, intoxicating hemp drugs in warehouses, up to one month's supply of the contract area, will be taken over by the incoming contractor at the contract rate. Should the Excise Commissioner so order, the contractor may be required to make over intoxicating hemp drugs, to the extent of two months' supply of the contract area, to the new contractor at the contract rates, provided that not less than four months' notice shall be given for any such order.

8. Licensed vendors shall be entitled to have intoxicating hemp drugs issued to them with all reasonable expedition, in such quantities, subject to a reasonable limit, as they require, on proof of payment into a Government treasury of the duty at the rates from time to time prescribed and of the supply price at the rates agreed to in the contract.

9. Failure to supply intoxicating hemp drugs, as specified in condition 8 *supra*, within what the Collector considers a reasonable time, will entail a penalty, at the discretion of the Excise Commissioner, not exceeding Rs 35 per seer in the case of *charas* or *ganja*, and annas 8 per seer in the case of *bhang* demanded but not supplied. In such cases the intoxicating hemp drugs may be purchased by the Collector at his discretion and at the risk of the contractor. The penalty, the cost of the intoxicating drugs purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor, or from his deposit.

10. The contractor will be at liberty to commence storing in the warehouses before the first day of April, 19 , but no intoxicating hemp drugs so stored shall be sold or be allowed to pass out of the custody of himself or of his servants before that date unless otherwise permitted by the Excise Commissioner.

11. Unless the Excise Commissioner shall issue a special order to the contractor, all *ganja* shall be stored in the chests, all *charas* in the skins, and all *bhang* in the bags in which received.

12. Government shall have absolute discretion as regards the determination from time to time of the rates of duty on intoxicating hemp drugs issued from any warehouse. Alterations in the rates of duty may take place at any time within the period of this contract. No intoxicating hemp drugs shall be issued from any warehouse for sale except after proof of payment of the Government duty and contract price according to the rates sanctioned for the place of consumption.

13. The contractor shall be bound by all rules relating to the excise administration which are applicable to him.

14. Accounts will, as far as possible, be adjusted for each month on or before the fifteenth day of the following month.

15. The contractor is prohibited from holding any interest in the retail vend of intoxicating hemp drugs within the confines of his contract area.

16. In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revenue.

17. As security for the due fulfilment of his contract, the contractor shall deposit with the Excise Commissioner Rs. 1,000 in Government promissory notes or in such other form as the Excise Commissioner may approve.

18. Infraction of any of the conditions of the licence either by the contractor or by any person in his employ may entail on him,

discretion of the Excise Commissioner, (a) a penalty up to Rs 50 or (b), with the sanction of the Board of Revenue, forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk.

19. At the expiration of the contract for the supply of intoxicating hemp drugs in connection with which the licence is granted, the licensee will be entitled to demand that all articles connected with the supply storage, handling, weighment and issue of intoxicating hemp drugs used at the bonded warehouse be bought from him by the succeeding contractor at a valuation made under the orders of the Excise Commissioner.

Provided—

- (1) that if the licensee wishes to claim the benefits of this clause, he shall give notice of his intention six months before the expiry of the contract ;
- (2) that the claim under this clause shall be permissible in respect of only such articles as were necessary and regularly used for the storage, handling, weighment and issue of intoxicating hemp drugs for supply under this agreement

Excise Commissioner, United Provinces
Schedule

District	Ware-house	Contractor is bound to supply <i>ganja</i> obtained from Bengal, <i>charas</i> from Punjab, and <i>bhang</i> from Farrukhabad or districts in which collection of the spontaneously grown hemp plant is permitted	Agreed on price per seer
		<i>Ganja</i> <i>Charas</i> <i>Bhang</i>	Rs

Counterpart agreement

I, _____ the abovementioned licensee (contractor for myself, my heirs, legal representatives and assignees) hereby agree to all the terms and conditions hereinbefore written and expressed

Dated the

19 _____

Signature.

FORM C D 3

General bond to be executed for transport of intoxicating hemp drugs without payment of duty from—

- (1) One contract warehouse to another in the same district
- (2) A contract warehouse in one district to a contract warehouse in another district in the same contract area
- (3) A contract warehouse in one district to a contract warehouse in another district not in the same contract area
- (4) A non-contract warehouse to a contract warehouse
- (5) The place of storage of cultivated or collected *bhang* in the district of cultivation or collection to a contract warehouse.

Know all men by these presents that $\frac{\text{we}}{\text{I}}$ _____
 (hereinafter called the $\frac{\text{contractors}}{\text{contractor}}$) $\frac{\text{are}}{\text{am}}$ bound to His Majesty's Secretary
 of State for India in Council in the sum of Government Rupees _____
 to be paid to the said Secretary of State in Council, for
 which payment $\frac{\text{we}}{\text{I}}$ bind $\frac{\text{ourselves}}{\text{myself}}$ and $\frac{\text{our}}{\text{my}}$ legal representatives.

Dated the _____ day of _____ 19 ____ . Signed.

Whereas the $\frac{\text{contractors}}{\text{contractor}}$ $\frac{\text{have}}{\text{has}}$ been permitted from time to time to
 transport intoxicating hemp drugs within the United Provinces of Agra
 and Oudh to all or any of the bonded warehouses mentioned in the
 permits and passes covering such transport without previous payment of
 duty

The conditions of this obligation are—

- (1) that the $\frac{\text{contractors}}{\text{contractor}}$ or $\frac{\text{their}}{\text{his}}$ legal representatives shall not at
 any one time so transport or so have transported and not
 accounted for, under the next following conditions, any
 quantity or quantities of intoxicating hemp drugs, the duty
 or the aggregate duty on which at the rate of Rs. _____ ,
 Rs _____ and Rs _____ per seer of *ganja, charas* and *bhang*,
 respectively, shall exceed the said sum of Rs. _____ ;
- (2) that the $\frac{\text{contractors}}{\text{contractor}}$ or $\frac{\text{their}}{\text{his}}$ legal representatives shall, within the
 time mentioned in the pass authorising transport, on each
 occasion of the transport of intoxicating hemp drugs
 deliver, or cause to be delivered, the intoxicating hemp
 drugs so transported on that occasion into the custody of
 the officer in charge of the bonded warehouse mentioned in
 the pass, or shall on demand pay or cause to be paid to the
 said Secretary of State for India in Council duty at the
 above rate per seer for all or any portion of the intoxicating
 hemp drugs then so transported which shall not be so deliver-
 ed subject to such allowance for *dryage and wastage* as may
 be duly sanctioned, and
- (3) that if the $\frac{\text{contractors}}{\text{contractor}}$ or $\frac{\text{their}}{\text{his}}$ legal representative shall well and
 truly keep and perform all the conditions hereinbefore
 recited, then this bond shall be void, otherwise the same
 shall remain in full force

Signed in the presence of _____

Collector of _____

Place _____

On behalf of the Secretary
 of State _____

Date _____

NOTE — A separate bond shall be executed in each district within the same contract area
 of the contractor and the bond will be retained in the custody of the Collector. The permit
 for transport of *bhang* from places of collection will be granted by the Collector of the
 district to which a transport is to be made. The permit for transport of drugs from one
 warehouse to another will be granted by the Excise Inspector of the warehouse to which
 transport is to be made

FORM C. D. 4.

*Application tendering duty and price for removal of intoxicating
hemp drugs from a contract bonded warehouse*

To

The officer in charge of the sub-treasury at _____

Please receive Rs _____ as _____ p _____, being the duty and price
for the quantity and kind of intoxicating hemp drugs specified below from
the bonded warehouse at _____ to the _____
shop.

Kind of drugs	Quantity			Duty per seer			Price per seer			Amount paid					
										Duty			Price		
	Mds	srs	ch	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
<i>Garja</i> .															
<i>Charas</i> ..															
<i>Bhang</i> .															

Signed _____

No. _____

Received payment Rs. _____ as. _____ p _____

Dated _____ 19

Officer in charge of sub-treasury

(To be torn off and retained by tenderer)

No. _____

Received payment Rs _____ as. _____ p _____

Officer in charge of sub-treasury.

Tahsildar or Tahvildar

FORM C D 5

Drugs pass book for shop _____

Date with month and year.	Quantity of drugs issued					Time allowed for carrying drugs to the shop	Signature of Excise Inspector with name of warehouse	Remarks.
	<i>Garja</i>		<i>Charas</i>		<i>Blarg</i>			
	Sr	ch	Sr	ch	Srs.			

FORM C. D 6

Application for permits (a) to transport under bond bhang from the place of storage to a contract bonded warehouse or (b) to transport ganja, charas or bhang from one contract bonded warehouse to another.

(a) To the Collector of _____ district.

SIR,

Kindly grant $\frac{\text{mo}}{\text{us}}$ a permit for the transport of _____ maunds of bhang from the place of storage in _____ district to _____ contract bonded warehouse, transport to be under the general bond executed by $\frac{\text{mo}}{\text{us}}$ to cover such transport.

$\frac{\text{I}}{\text{We}}$ have, etc.,

(Signature of applicant)

(b) To the Excise Inspector in charge of _____ contract bonded warehouse

SIR, _

Kindly grant $\frac{\text{mo}}{\text{us}}$ a permit for the transport under bond of —
 _____ chests of *ganja* ... }
 _____ packages of *charas* ... } weighing _____ maunds
 _____ bags of *bhang* ... }
 from the bonded warehouse at _____ to the bonded
 warehouse in your charge, transport to be under the general bond
 executed by $\frac{\text{mo}}{\text{us}}$ to cover such transport.

$\frac{\text{I}}{\text{We}}$ have, etc.

(Signature of applicant.)

NOTE — Form (a) or (b) to be used to meet the particular case

FORM C D 7

FORM C D 7

FORM C D. 7

Permit for transport of ganja charas or
bhang under bond to contract bonded
warehouses

No _____, dated _____
To the Collector of _____

District _____

To the Excise Inspector in charge
of _____ contract
bonded warehouse

Messrs _____
contractors for supply of intoxicating hemp
drugs to _____
district, having executed a bond to cover
such transport, are hereby authorised to
transport from the * place of storage at
_____ in _____ district.

* from the contract bonded warehouse
at _____

_____ chests of ganja
_____ packages of charas,
_____ bags of bhang,

_____ mds
weighing approximately _____ mds

_____ mds
for deposit in the contract bonded ware-
house at _____

Collector or Excise Inspector

* as the case may be

As in counterfoil

As in counterfoil.

Perforation

Perforation

(See reverse)

Endorsement

The drugs mentioned in the following
statement were despatched under cover of
pass no _____, dated _____
which is current for _____ days

Serial number	Kind of drug	Weight on despatch			Weight of package on receipt (to be filled up by the receiving officer)		
		Mds	sts	ch	Mds	sts	ch

As in counterfoil.

As in counterfoil

_____ Collector or
Excise Inspector
The above packages were deposited
in _____ contract bonded
warehouse on _____

_____ Excise Inspector

FORM C D 8

Pass for transport of ganja, charans or
bhang under bond to contract bonded
warehouses

No. _____, dated _____
Under authority of permit
No. _____, dated _____
granted in favour of _____
_____ contractors for the supply
of intoxicating hemp drugs to _____
district, the transport under bond, for sub-
sequent payment of duty in said district,
_____ chest of ganja
of _____ packages of charas
_____ bags of bhang
detailed on the back hereof,
_____ district
from _____ bonded warehouse to
the contract bonded warehouse at _____
is hereby authorised This pass shall
remain current for _____ days
_____ shall be in charge of the
consignment

Collector or Excise Inspector

• As the case may be.

FORM C D 8.

As on counterfoil

Perforation.

(See reverse)

FORM O D.

As on counterfoi

Perforation

Endorsement

Details of $\frac{\text{chests}}{\text{bags}}$ packages despatched.

Serial number	Kind of drug	Gross weight when despatched.			Gross weight when received		
		Mds	srs	ch	Mds	srs	ch

As on counterfoil

As on counterfoil

The above ^{chests}packages were received and
bags
deposited in _____ contract bonded
warehouse on _____

Excise Inspector

Register of permits granted for the transport of intoxicating hemp drugs under bond to contract bonded warehouses

[illegible]

REGISTER C D 10

Register of passes granted for the transport of intoxicating hemp drugs under bond to contract bonded warehouses

[illegible]

FORM C. D. 11.

Licence for retail sale of intoxicating drugs in districts under the contract supply system.

Register no _____

Locality _____

Name of licence-holder _____

Name of salesman _____

Licence for retail sale of intoxicating hemp drugs (*ganja*, *charas* and *bhang*) is hereby granted to _____ at _____ in the district of _____ from 1st April to 31st March, subject to the following special and general conditions the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. The said _____ shall, on or before the fifteenth day of March, of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs. _____, such sum being calculated on half the average monthly issues of each kind of intoxicating drug (*ganja*, *charas* or *bhang*) made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees for each class of drug notified as having effect from the commencement of this licence and as stated hereunder —

<i>Half average monthly issues.</i>				<i>Licence fees</i>	
				Rs	
<i>Ganja</i>	..	..	seers	..	
<i>Charas</i>	..	..	.. seers	..	
<i>Bhang</i>	..	..	.. seers	..	
Total				.	_____

2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.

3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of intoxicating drugs (*ganja*, *charas* and *bhang*) made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force for each kind of intoxicating drug during the said calendar month

4 It shall be competent to the Collector, in case of default under the last preceding section, to recover the sum due under the said section from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue

5. The licensee shall obtain his supplies of intoxicating hemp drugs only from a bonded warehouse established in his district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated.

6 The licensee shall provide himself with accurate scales and weights of one-fortieth part of a tola, one-sixteenth part of a tola, one-eighth part of a tola, one-fourth part of a tola, one-third part of a tola, half of a tola, one tola, one chittak, two chittaks and four chittaks, and shall keep the same in good condition

7 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor, the designation "Licensed vendor of intoxicating hemp drugs," and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is issued the list shall be as under :—

Quantities	<i>Ganja</i>			<i>Charas</i>			<i>Bhang</i>			.
	Rs	a	p	Rs	a	p	Rs	a	p	
Four chittaks				.			1	4	0	0 10 0
2 "							0	10	0	0 5 0
1 chittak							0	5	0	0 2 6
One tola	..	1	4	0	1	4	0	1	0	0 0 6
$\frac{1}{2}$ "	..	0	10	0	0	10	0	0	6	0 0 3
$\frac{1}{4}$ "	.	0	5	0	0	5	0	0	3	0 0 1 $\frac{1}{2}$
$\frac{1}{8}$ "	..	0	2		0	2	6	.		.
$\frac{1}{16}$ "	..	0	1	3	0	1	3	..		..
$\frac{1}{40}$ "	..	0	0	6	0	0	6	..		..

*Cancel whichever scale is not appropriate to the district

The licensee is strictly prohibited from making sales of prices over or under those stated in the aforesaid list

8 The licensee must personally supervise the weighment of portions of each kind of intoxicating hemp drugs corresponding with the sizes prescribed in the last preceding section and have a sufficient number of such portions wrapped in paper and sealed in his presence and kept ready for sale to the public at the prices authorized, provided that the licensee is not required to keep in stock any of the three drugs for which there is no demand, and further that the number of such portions sold to any person at one time, except under a permit granted under rule 633 of the Excise Manual, shall not exceed, in total weight, four chittaks in the case of *bhang* and five tolas in the case of *ganja* and *charas*

9 Full right is vested in Government to enhance the duty, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in which sales may be made to the public, at any time during the currency of this licence without compensation to the licensee.

10 The adulteration of intoxicating hemp drugs or the admixture therewith of any noxious substance or of any substance that would increase the potency or weight of the drugs is strictly prohibited

11. Any portion of the stock of drugs which may be declared by an officer, duly authorised in this behalf, to be unfit for consumption shall be surrendered for destruction.

12. The licensee shall be bound to attend the shop daily for such time as will ensure adequate supervision of the preparation of packets of drugs and control of sales. He shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers

NOTE.—The register need not be maintained when the licensee is illiterate or does not employ a paid salesman

13. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf.

14. In the event of non-renewal of this licence, the licensee shall have no claim to compensation.

District _____
Dated _____

} Collector.

(Attached or printed on the back will be the general conditions, etc.)

FORM C. D. 12.

Register of receipts of charas into a contract bonded warehouse.

1	2	3	4	5	6	7	8	9	10	11					
Copy of entries on the pass accompanying the consignment.					Entries recorded on arrival of the charas at the warehouse										
Date of pass	Number of pass.	Place from which charas was despatched.	Number on package	Gross weight of package		Date of— Arrival		Weigh- ment and deposit		Gross weight of package		Wastage in transit	Increase found on arrival		Condition of package and its seals on arrival
				Mds.	srs					ch	Mds		srs	ch	
12	13	14	15	16	17	18	19	20	21	22					
Entries recorded on package on deposit											Withdrawal account				
Consecutive number of package	Certification of weight and deposit		Date of withdrawal of package for issue or for transfer to another warehouse		Under pass number	Name of warehouse		Gross weight on withdrawal		Wastage found on withdrawal.		Wastage per cent	Certification of withdrawal		Initials of contractor or agent
	Inspector's initials	Initials of contractor or agent						Mds	srs	ch	Mds		srs	ch		Inspector's initials	Initials of contractor or agent



Register of receipts of bhang into a contract bonded warehouse

1	2	8	4	6	7	8	9	10	11									
Copy of entries on the pass accompanying the consignment																		
Date of pass	Number of pass	Place from which <i>biang</i> was despatched.	Number on bag	Gross weight of bag		Date of—		Gross weight of bag	Wastage in transit	Increase found on arrival	Condition of bag and its seals on arrival							
				Mds	srs	oh	Arrival					Wolgh. ment and deposit	Mds	srs	ch	Mds	srs	oh
12	13	14	15	16	17	18	19	20	21	22								
Entries recorded on deposit										Withdrawal account								
Consentive number of bag.	Certification of weightment and deposit.		Date of withdrawal of bag for issue or for transfer to another warehouse		If for transfer to another warehouse		Gross weight on withdrawal.		Wastage found on withdrawal		Wastage per cent.	Certification of withdrawal	Inspector's initials	Initials of contractor or agent				
	Inspector's initials	Initials of contractor or agent.	Under pass number	Name of warehouse	Gross weight on withdrawal.	Wastage found on withdrawal.	Mds	srs	ch	Mds					srs	ch		

Register of receipts of ganja into a contract bonded warehouse.

1	2	3	4	5	6	7	8	9	10	11	
Copy of entries on the pass accompanying the consignment.											
Date of pass	Number of pass	Place from which ganja was despatched	Registered number on chest	Gross weight of chest		Date of—		Gross weight of chest	Wastage in transit	Increase found on arrival	Condition of chest and its seals on arrival
				Mds	trs	oh	Arrival					Weight and deposit	Mds	trs	oh
12	13	14	15	16	17	18	19	20	21	22	
Withdrawal account											
Conservative number of chest.	Certification of weight and deposit		Date of withdrawal of chest for issue or transfer to another warehouse	If for transfer to another warehouse		Gross weight on withdrawal		Wastage found on withdrawal		Wastage per cent	Certification of withdrawal
	Inspector's initials	Initials of contractor or agent.		Under pass number	Name of warehouse	Mds	trs	oh	Mds			trs	ch.	Inspector's initials	Initials of contractor or agent

Register of issues of charas from a contract bonded warehouse

1	2	3	4	5	6	7	8	9	10	11	12	13
Entries to be made on withdrawal of a package from deposit (see register C D 12)												
Date of withdrawal of package	Consecutive number of package	Name of warehouse	For transport to another contract bonded warehouse				Withdrawn for issue to licensed vendors in contract area				Actual net weight of charas in package before issue	
			Gross weight of package on date of withdrawal	Wastage per cent on package on withdrawal	Permit authorising withdrawal		Package despatched under pass		Consecutive number of package	Gross weight of package on withdrawal		Wastage per cent on package on withdrawal
					Number	Date	Number	Date				
			Mds	strs	ch					Mds	strs	ch
14	15	16	17	18	19	20	21	22	23			

Details of issues to licensed vendors

Date of issue	Name of shop	Weight of charas issued	Amount realized						Calculated net weight of charas in package after deduction of issue	Percentage of wastage on package after contents have all been issued	Number and date of sub-treasury receipts	Number	Date	
			Price		Duty		Total							
			Mds	strs	ch	Rs	a	p			Rs	a	p	Rs	a	p	Mds	strs	ch

Register of issues of bhang from a contract bonded warehouse

2	3	4	5	6	7	8	9	10	11	12	13
Entries to be made on withdrawal of a bag from deposit (see register C D 13)											
Date of withdrawal of bag.	Consecutive number of bag	For transport to another contract bonded warehouse						Withdrawn for issue to licensed vendors in contract area			
		Name of warehouse	Gross weight of bag on withdrawal	Permit authorizing withdrawal		Bag despatched under pass		Consecutive number of bag	Gross weight of bag on withdrawal		Wastage per cent on bag before issue
				Number	Date	Number	Date		Mds	srh	
14	15	16	17	18	19	20	21	22	23		

Details of issues to licensed vendors

Date of issue	Name of shop	Weight of <i>bhang</i> issued.		Amount realized						Calculated net weight of <i>bhang</i> in bag after deduction of issue	Percentage of wastage on bag after contents have all been issued	Number and date of sub-treasury receipts	
				Price.		Duty		Total				Number	Date
		Mds	srh	Rs	a	p	Rs	a	p	Rs				a	p	Mds	srh	ch

Register of issues of ganja from a contract bonded warehouse

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Entries to be made on withdrawal of a chest from deposit (see register C. D. 14)													
Date of withdrawal of chest	Consecutive number of chest	Name of warehouse	For transport to another contract bonded warehouse						Withdrawn for issue to licensed vendors in contract area.				
			Gross weight of chest on date of withdrawal	Wastage per cent on chest on withdrawal	Permit authorising withdrawal		Chest despatched under pass		Consecutive number of chest	Gross weight of chest on withdrawal		Wastage per cent on chest on withdrawal	Actual net weight of ganja in chest before issue
					Number	Date	Number.	Date		Mds	sts			cb
14	15	16	17	18	19	20	21	22	23				

Details of issues to licensed vendors

Date of issue	Name of shop.	Weight of ganja issued	Amount realized						Calculated net weight of ganja in chest after deduc- tion of issue	Percentage of wastage on chest after all the contents have been issued	Number and data of sub treasury receipts							
			Price		Duty		Total.				Rs	a	p	Mds	sts	cb	Number	Date
			Rs	a. p	Rs.	a	p											
		Mds, sts, cb	Rs	a. p	Rs.	a	p	Rs	a	p								

*Register of daily issues of churas to shops from the contract bonded warehouse
at during the month of 19*

Name of vendor

Name of month.	Seers or chit taxes	Quantity of <i>churas</i> issued on—																															Total for the month		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Seers	Chit- taxes	
April	{ .. }																																		
May	{ .. }																																		
June	{ .. }																																		
and so on																																			

FORM C D 19

*Register of daily issues of bhang to shops from the contract bonded warehouse
at during the month of 19*

Name of vendor

Name of month	Quantity of <i>bhang</i> issued in seers on --																															Total for the month	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Seers
April ..																																	
May ..																																	
June ..																																	
and so on																																	

FORM C D. 20

Register of daily issues of ganja to shops from the contract bonded warehouse
at during the month of 19

Name of shop

Name of vendor

[illegible]

FORM C. D 21.

Consecutive number of package _____

Description of drugs _____

Received under { Permit no _____, dated _____
Pass no _____, dated _____
From _____

Deposited on _____ (date)

Gross weight of package on deposit _____
 _____ Excise Inspector (in charge).

FORM C D 22.

To be attached to every package of drugs issued from a contract bonded warehouse to retail vendors

Description of drugs in package _____

Net weight ditto

Gross weight of package _____

Issued to _____ shop on _____ (date) _____
from _____

bonded warehouse

Excise Inspector

FORM C D. 25

Monthly comparative statement of issues of intoxicating hemp drugs
from the contract bonded warehouse at _____ in the
district.

Serial number.	Name of shop	Quantity issued during the month of 19										Remarks
		Ganja				Charas				Bhang		
		Previous year.		Present year		Previous year		Present year		Previous year	Present year	
		Srs	ch	Srs	ch	Srs	ch	Srs	ch	Srs	Srs	

Statement of stock, deposits, withdrawals and issues of ganja from the contract bonded warehouse at _____ during the month of _____ 19__

1	2	3	4	5	6	7	8	9	10
Stock of ganja remaining in the warehouse at end of previous month				Ganja deposited during the month					
In deposit unopened				Opened for issue		Total gross weight of ganja issued		Total gross weight of ganja deposited	
				Total gross weight of ganja issued	Balance remaining unissued in open chest	Total gross weight of ganja deposited	Total gross weight of ganja deposited	Total gross weight of ganja deposited	Highest and lowest percentage on individual chest
Total number of chests	Mds	Srs	chs	Mds	Srs	chs	Mds	Srs	chs
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30

Ganja issued to vendors during the month

Chests opened and completely issued				Chests opened and partly returned				In open at unopened			
Total net weight in chests before issue	Total net weight of ganja issued from chests	Highest and lowest percentage on individual chests	Total waste percentage	Total net weight in chests before issue	Total net weight of ganja returned from chests	Balance remaining unissued	Total net weight of ganja returned during the month	Total gross weight	Total number of chests	Mds	Srs
Mds	Srs	chs	Mds	Srs	chs	Mds	Srs	Mds	Srs	chs	Mds
31	32	33	34	35	36	37	38	39	40	41	42
43	44	45	46	47	48	49	50	51	52	53	54

Certified that the number of chests and quantity of ganja shown in columns 29 to 34 of above statement were those actually in above warehouse when stock was taken by me on _____ 19__

Excise Inspector (in charge).

1	2	3	4	5	6	7	8	9	10					
Stock of charas remaining in the warehouse at end of previous month			Charas deposited during the month											
In deposit unopened			Opened for issue		Total gross weight of charas deposited.		Total gross weight at time of withdrawal.		Total wastage found on withdrawal		Total wastage per cent on individual packages			
			Balance remaining unissued in open packages		Total number of packages		Total gross weight at time of withdrawal.		Total wastage found on withdrawal					
Total number of packages			Mds		srs		ch		Mds		srs		ch	
11	12	13	14	15	16	17	18	19	20	21	22			

[illegible]

Certified that the number of packages and quantity of *charas* shown in columns 20 to 22 of the above statement were those actually in the above warehouse when stock was taken by me on 19 _____ 19____

Exoise Inspector (in charge)

Statement of stock, deposits, withdrawals and issues of bhang from the contract bonded warehouse at during
the month of 19

1	2	3	4	5	6	7	8	9	10							
Stock of <i>bhang</i> remaining in the warehouse at end of previous month			<i>Bhang</i> deposited during the month			<i>Bhang</i> withdrawn during the month for removal under bond or for issue to vendors										
In deposit unopened			Opened for issue			Total gross weight of <i>bhang</i> deposited			Total number of bags	Total gross weight at time of withdrawal			Total wastage found on withdrawal		Total wastage per cent	Highest and lowest wastage per cent on individual bags
Total gross weight of <i>bhang</i>		Balance remaining unused in open bags	Total gross weight of <i>bhang</i> deposited		Total number of bags	Total gross weight at time of withdrawal		Total wastage found on withdrawal								
Total number of bags	Mds	srs	ch	Mds		srs	ch	Mds	srs	ch	Mds	srs	ch	Mds	srs	ch
11	12	13	14	15	16	17	18	19	20	21	22	Stock of <i>bhang</i> remaining in warehouse at end of month.				
<i>Bhang</i> issued to retail vendors during the month												In deposit unopened		Opened for issue		
Total number of bags.	Total net weight in bags before issue		Highest and lowest percentage of wastage on individual bags	Total net weight of <i>bhang</i> issued from bags		Total gross weight of <i>bhang</i> issued during month	Bags opened and partly issued		Total net weight of <i>bhang</i> issued during month		In deposit unopened		Opened for issue			
	Total net weight of <i>bhang</i> issued from bags			Total gross weight of <i>bhang</i> issued during month	Total net weight in bags before issue		Total gross weight of <i>bhang</i> issued during month	Total net weight of <i>bhang</i> issued during month		In deposit unopened		Opened for issue				
	Mds	srs			ch			Mds	srs	ch	Mds	srs	ch	Mds	srs	ch
Balance of <i>bhang</i> remaining unissued in open bags																

Certified that the number of bags and quantity of *bhang* shown in columns 20 to 22 of the above statement were those actually in the above warehouse when stock was taken by me on _____ 19__

Dated _____ Excise Inspector (in charge).

Page	Form no	Amendment or addition.
137	...	<p>In the list under "General Series" <i>cancel</i> entries nos 21, 25 and 36</p> <p>In the entry against G1 <i>add</i> "except foreign liquor" at the end.</p> <p>In the entry against G 3 <i>add</i> "for licences granted under the auction system" at the end.</p> <p>In the entry against G.15 <i>substitute</i> a comma for "and" and <i>after</i> "fee" <i>insert</i> "and surcharge fee"</p>

Insert the following new entries —

Number.	Description of form	Rule where prescribed	Printed at page
G 1A	General conditions binding on all retail shops for foreign liquor	86A	140
" 2(a)	Register of demands and collections for shops under the graduated surcharge system	185A	142
" 3(b)	Notice to pay licence fees	185A	142
" 3(c)	List of licence fees due from shops ..	185A	142
" 6A	Register of receipts and payments on account of the cost price of spirit and drugs under the contract supply system	187A	144
" 6B	Register of unadjusted items of payments on account of cost price of country spirit and drugs	Do	Do
" 6C	Monthly memo of receipts, payments, transfer and unadjusted amounts of cost price of country spirit and drugs	Do	Do
" 37A	Statistics of sales of foreign liquor under whole-sale licences	190	171
" 37B	Statistics of sales of foreign liquor under wholesale licences	190	171
" 38A	Imperial Form no 1A	190	172
" 41A	Imperial Form no 1VA . . .	190	172

Page 140, G 1 *Cancel* this and *substitute* the following G .1 and G.1A.—

FORM G.I.

General conditions binding on all retail shops licensed for the sale of excisable articles except foreign liquor.

- (1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner or any officer not below the rank of excise inspector to whom he may delegate this power, be kept open throughout the year,

C f B O no. 866/
V E —333C,
dated the 18th
September, 1922.

and a supply of the commodity for which it is licensed, sufficient to meet the normal demand of consumers, shall be maintained.

NOTE 1 — This condition does not apply to *lari* licences

NOTE 2 — The power of exemption has been delegated to Collectors, officers in charge of district excise administration and excise inspectors. As a rule the power should be exercised by the latter who have been authorised to grant exemptions to any vendor within their circles (a) on one fixed day in each week and (b) on any other day on the ground of urgent necessity

- (2) Sales shall be made only on the premises for which the licence is granted
- (3) No transfer or sub lease (whether entire or partial) of the business covered by the shop licence shall be made except with the previous sanction of the licensing authority
- (4) The following opening and closing hours are prescribed —

	Opening	Closing
In Municipal areas	..	Noon 7 p m 16th October to 15th March 8 p m Rest of the year
„ Notified areas	..	
„ Act II of 1914 towns	..	
„ Cantonments	..	
In areas other than the above	Noon	Sunset

NOTE.—There are two exceptions to this rule viz, (1) sales may be made at any hour to persons holding a prescription signed by a registered medical practitioner for a supply of the commodity covered by the licence, and (2) the Excise Commissioner may sanction the opening of *lari* shops at sunrise in districts in which the consumption of fresh *tari* is prevalent, provided that no other excisable commodity but *tari* is sold in such shops

- (5) The licensee shall close his shop when ordered to do so by any Magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood
- (6) The vendor shall not allow any person to conduct sales in his premises unless such person has been previously approved by the Collector and his name endorsed on the licence
- (7) He shall not allow sales to be made by any female except his wife, daughter or other near relation living with him
- (8) The vendor shall not employ any person suffering from any infections or contagious disease for any purpose in his licensed premises.
- (9) Sales shall not be made to—
 - (a) Persons under sixteen
 - (b) Railway servants on duty, any police or excise officers (below the rank of police sub-inspector or excise inspector) when in uniform, European vagrants under police custody, insane persons or persons known or believed to be intoxicated
 - (c) Soldiers or members of a soldier's family or camp followers, except where such sale is expressly authorised by the Collector.

Proviso — This prohibition does not extend to the sale of *bharg* to soldiers other than European soldiers

NOTE — The Collector shall only authorise such sale in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp,

and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.

Explanation —“ Soldier ” does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment.

“ Camp follower ” means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments.

(10) Sales shall be made on payment in cash only.

NOTE —In backward tracts payment in grain may be permitted with the sanction of the Board, an entry to this effect being recorded on the licence.

(11) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling, disorderly conduct and the holding of entertainments or panchayats shall not be permitted on the premises.

(12) No person under the age of 16 (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale.

FORM G 1A.

General conditions binding on all retail shops for the sale of foreign liquor.

*Of B O no 329/
V E —2400,
dated the 28th
August, 1923*

1. Country spirit shall not be kept on the same premises.

2. If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence.

3. The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof. Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited.

N.B. —Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding.

4. No greater quantity of liquor than two imperial gallons or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time.

5. No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold.

6. No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, except with the previous sanction of the licensing authority.

7. The licensee shall close his shop when ordered to do so by a Magistrate or a police officer not below the rank of sub-inspector.

8. The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

9. Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling and disorderly conduct shall not be permitted on the premises.

10 The licensee shall receive no other article but money in return for any excisable article the sale of which is covered by this licence

11. Sales shall not be made to—

(a) persons under 16 years old,

NOTE — Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910)

(b) railway servants on duty,

(c) police officers below the rank of sub-inspector, when in uniform,

(d) excise officer below the rank of excise inspector, when in uniform,

(e) European vagrants under police custody,

(f) insane persons,

(g) persons known or believed to be intoxicated,

(h) soldiers or members of a soldier's family or camp followers, except when such sale is expressly authorised by the Collector

NOTE — The Collector shall only authorise such sale in the case of licensed vendors of foreign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence

Explanation — “Soldier” does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment

“Camp follower” means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments

NOTE — Condition 11 (h) does not apply to canteen tenant licences

12 Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited

13 No child under the age of fourteen years shall be employed either with or without remuneration in the licensed premises

14 Except with the previous permission in writing of the Board of Revenue, no women shall be employed with or without remuneration in the licensed premises

NOTE 1 — Conditions 13 and 14 do not apply to shop licences for consumption on the premises

NOTE 2 — Infringements of conditions 13 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act, IV of 1910

15 The hours for sale of foreign liquor under the various classes of licences shall be as follows —

(a) Hotel licences. . . At any time to *bona fide* residents

(b) Restaurant or hotel bar licences Noon to 11 p.m.

(c) Railway refreshment room or dining car licences. At any time to *bona fide* travellers.

FORM G-3 (a).

Register of demands and collections under the graduated surcharge system for the year—
Serial number—name of shop—kind of shop—tahi.

Serial number	Name of licence-holder	Security deposit		Month.	Assessment					Collection		Balance	Remarks
		Amount	No and date of treasury receipt		Description of excisable article	Quantity issued during the month	Amount assessed according to scale	Date of dispatch of notice of demand	Amount	No and date of receipt of treasury			
1		2	3	4	5	6	7	8	9	10	11	12	
				April . May .. June .. July .. August September October November December January February March Total									

N.B.—(1) The entry should be departmental and separate page should be allotted to each shop

(2) In case of drugs shops entries for *ganyu* and *charas* in columns 5 to 7 should be shown together on the main line and for *dhana* below it on a fresh line ruled by hand. But where different scales of licence fees apply for *ganyu* and *charas*, they should be shown on different lines and assessed separately

(3) Column 6 should show the quantity in bulk gallons in case of spirit, in seers and fractions of a seer in case of other articles

(4) Against "kind of shop" on the top spirit shops should be shown thus country spirit 35° U P or country spirit 50° U. P as the cases may be, where different scales apply to different areas, the area in which the shop is situated should also be specified

(5) Statements of issues should always be kept with this register for ready reference and check

Dated

Officer in charge of Excise

District _____



Dated

Licence vendor of _____
at _____

FORM G 3 (c)

List of licence fees due from excise shops in tahsil _____
for the month of _____ 192 .

Serial no	Name of shop	Kind of shop	Name of licensee	Amount due	Remarks
				Rs a p	

Dated

Officer in charge of Excise

22

23

Page.	Form no	Amendment or addition.
144	G. 6	In the heading of column 24 <i>substitute</i> "Rs. 23" for "Rs 8-8-0".
144	G 6A G 6B. G. 6C.	<i>After</i> Form G 6 <i>add</i> the following new forms:—

Name of sub-treasury	Unadjusted amount at the end of—	Receipts during the month of—	Total	Payment to contractor in the month of—	Amount transferred to revenue deposit during the month of—	— Total.	Unadjusted amount at the end of (column 4 minus column 7) —
1	2	3	4	5	6	7	8

Page	Form no	Amendment or addition.
145	G 7	<p><i>Cancel</i> the note under the form and <i>substitute</i> the following .—</p> <p>NOTE —(1) Column 9 will be total of columns 7 and 8 in case of shops under the auction system</p> <p>(2) In case of shops under the surcharge system column 1 will be filled up at the end of the year and the security deposit will be shown in column 2 and not in columns 6 and 7. Entries in column 4 will be made on receipt of monthly lists from sadar</p> <p>(3) In case of shops under the surcharge system the date of service of notice will be entered in the column of remarks as soon as the receipt of the notice is brought in by the peon serving it</p>
150	G. 15	In the heading <i>substitute</i> a comma for " and " and after " fee " insert " and surcharge fee "
151	G. 16	In column 5 <i>substitute</i> " 35 U. P " for " 25 U P "
153	G. 21	In the note under the form <i>cancel</i> " P. D 15 "
156	G 23	<i>Cancel</i> this form
160	G. 25	In the heading of column 2 of statement II <i>substitute</i> " 35 " for " 25 "
		<i>Cancel</i> this form.

Annual statement of Government stores.

Serial number		Place, &c., name of district and circle		Details of articles.																										
1	2	3	Under whose charge	Locks								Glass hydrometers								17	18	Test glasses			Rods				25	26
				Large sparing	Small sparing	Large abkari	Small abkari	Chubbs	Aligarh	Other kinds	Five-stem	Sets of two hydrometers	Direct reading	Different reading	Other kinds	Brass hydrometers	Thermometers	Baccharometers	Large	Small	Oval	Bung	Gauge	Dipping	Village slide rule	Control watch				
				1	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26				

Serial number		Details of articles.																															
1	27	Gallon measures.						Office furniture										Camp furniture										Tent's and accessories				Remarks (stowing surplus stock in excess of required- ments)	57
		Standard	One gallon	Two gallons	Three gallons	Four gallons	Five gallons	Other size	Tables	Chairs	Bosses	Racks	Almirahs	Stools	Desks	Durries	Other articles, if any	Typewriter	Duplicator	Scales and weights	Clocks	Lamps	Tables	Chairs	Bosses	Lanterns	Other articles	Tents.	Durries	Accessories	Miscellaneous		
			28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56		

Page	Form no	Amendment or addition.																				
165	G 30	In columns 2 and 4 substitute "35 U. P." for "25 U. P."																				
166	G. 31	In the reference at foot of the form substitute "Rs 23" for "Rs 8-8-0."																				
167	G. 32	In Appendix. D., column 6 for the heading "Cocaine" substitute "Relating to cocaine."																				
170	G 36	Appendix H.—Cancel this form																				
171	G 37 A, Appendix J.	Insert the following as new Form G. 37 A — FORM G -37A. APPENDIX J. <i>Statistics of sales of foreign spirits and fermented liquor under wholesale licences during the year ending 31st March, 19 .</i> Number of licences issued — <table><tr><th>Particulars.</th><th>Sold to other licensed vendors</th><th>Sold to the public.</th></tr><tr><td></td><td>Gallons</td><td>Gallons.</td></tr><tr><td>1. Wines ..</td><td>..</td><td>..</td></tr><tr><td>2 Spirits other than denatured spirits</td><td>..</td><td>..</td></tr><tr><td>3 Beer</td><td>..</td><td>..</td></tr></table>	Particulars.	Sold to other licensed vendors	Sold to the public.		Gallons	Gallons.	1. Wines	2 Spirits other than denatured spirits	3 Beer					
Particulars.	Sold to other licensed vendors	Sold to the public.																				
	Gallons	Gallons.																				
1. Wines																				
2 Spirits other than denatured spirits																				
3 Beer																				
171	G 37 B, Appendix K.	Insert the following as new Form G 37 B.— FORM G -37B. APPENDIX K <i>Statistics of sales of foreign spirits and foreign fermented liquors under retail licences during the year ending 31st March, 19 .</i> <table><tr><th>Particulars</th><th>Sold under shop licences</th><th>Sold under hotel bar or dsk bungalow licences.</th><th>Sold under railway refreshment room or dining car licences</th></tr><tr><td>1 Number of Licences</td><td>No. ..</td><td>No. .</td><td>No</td></tr><tr><td>2 Wines ..</td><td>Gallons ..</td><td>Gallons ..</td><td>Gallons</td></tr><tr><td>3 Spirits other than denatured spirits.</td><td>..</td><td>..</td><td>..</td></tr><tr><td>4. Beer</td><td>..</td><td>..</td><td>..</td></tr></table>	Particulars	Sold under shop licences	Sold under hotel bar or dsk bungalow licences.	Sold under railway refreshment room or dining car licences	1 Number of Licences	No. ..	No. .	No	2 Wines ..	Gallons ..	Gallons ..	Gallons	3 Spirits other than denatured spirits.	4. Beer
Particulars	Sold under shop licences	Sold under hotel bar or dsk bungalow licences.	Sold under railway refreshment room or dining car licences																			
1 Number of Licences	No. ..	No. .	No																			
2 Wines ..	Gallons ..	Gallons ..	Gallons																			
3 Spirits other than denatured spirits.																			
4. Beer																			

IMPERIAL RETURN I—REVENUE.

Name of district	Country spirits				Country fermented liquors				Malt liquors				Wines and spirits (Foreign liquors, other than beer, medicated wines, and commercial spirits)					
	Duty on distillery spirits	Receipts from distilleries	Receipts from out stills and other smaller systems	Total receipts from country spirits	Tax free receipts	Other receipts from tax (license fees, etc.)	Receipts from country fermented liquors, all kinds other than malt and malt liquors	Local receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Name of district	Opium			Hemp drugs			Fines and forfeitures			Miscellaneous			Grand total			Total revenue in the year		
	Receipts from commercial spirits, including medicinal wines	Net gain on issues of opium	License fee for sale of opium (wholesale and retail)	Duty on opium, other than excise	Opium	Total receipts from opium	Duty on ganja	Duty on other ras	Duty on bhanga	Total duty on hemp drugs	License fees (wholesale and retail) and ware-house dues	Total receipts from hemp drugs	License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Total charges as shown in Imperial return	II	
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Total	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Total of previous year	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs

- 1 The revenue, if any, derived from excisable articles of different kinds issued to Indian States and foreign countries is shown in *italics* below the figures relating to British districts, and is not included in these figures.
 2 The figures shown in column 12 include Rs duty on beer issued for consumption by the troops
 3 Ditto 15 include Rs duty levied at a reduced rate on spirits issued for consumption by the troops or military police.
 4 The total receipt shown in columns 2 and 4 include Rs duty and Rs license fees realized under the old distillery system.
 5 The receipts shown in column 6 include Rs realized under the farming system
 6 The figures in column 20 include Rs duty on sales by treasurers and their agents

INTERNAL RETURN I. A.

Supplementar y table showing the duty realised (a) in other British Indian provinces on exportable articles exported to—, and (b) in—on exportable articles exported to other British Indian provinces

Description of exportable articles	Amount of duty realized on other products of India on exports by airfreight or sea freight							
	In—	In—	In—	In—	Total	Tc=	Tm=	T = Tc + Tm
	R.	Ls.	Sd.	P.	Bs.	Rs.	P.	Bs.
I								
Tc =								

Page 17, Form 6, 1891, Imperial Form 11. Substitute the following for the present form:—

Inventory, 1870-1900

Name of District	Total no. of Inhabitants	Population	Suffrage		Conf. Franchise Classes	Males	Females
			Proprietary	Other			
	9	P ₁	P ₂	P ₃	E	M	F
Total							
Total of previous year ..							

IMPERIAL RETURN III.—SHOPS AND LICENCES

IMPERIAL RETURN III. CHAS.	Name of district	Country liquors	Number of shops licensed for retail sale of—	Foreign liquors	Number of shops licensed for retail sale of—	Retail licences	Number for sale of—	Country liquors	Number for sale of—	Retail licences	Number for sale of—	Country liquors	Number for sale of—	Foreign liquors	Number for sale of—	Retail licences	Number for sale of—	Country liquors	Number for sale of—	Foreign liquors	Number for sale of—	Retail licences	Number for sale of—	Country liquors	Number for sale of—	Foreign liquors	Number for sale of—	Retail licences	Number for sale of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—
Name of district	Number of—	Manufacture of liquor	Number of—	Number of wholesale licences for sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—	Number of shops licensed for retail sale of—	Number of—		

Country spirits				Foreign liquors other than commercial spirits				Liquors manufactured in India paying duty at tariff rates				Commercial spirits		
Issues in Imperial gallons				Imported liquors				Spirits in Imperial gallons, London proof.				Rectified spirits in Imperial gallons	Distilled spirits in Imperial gallons	Medicated wines in Imperial gallons
Name of district	At strength of—	At strength of—	At strength of—	Equivalent at London proof of the total of columns 2, 3 and 4	Rates of duty	Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons				
1	2	3	4	5	6	7	8	9	10	11		12	13	14
Opium and other drugs														
Name of district	Issues in seers of opium	Retail sales in opium (e.g., Punjab, Hill States, Afghan and Malwa)	Wholesale price of opium to retail vendors	Average retail price of opium	Retail sales in lbs. oz and grs	Retail sales in seers of charas	Retail sales in seers of ganya					Retail sales in seers of bhang and its preparations	Retail sales of opium in lbs oz and grs	
1	16	16	17	18	19	20	21					22	23	24
Total														
Total of previous year														

- 1 Issues of excisable articles of all kinds to Indian States and foreign countries are in italics below the figures relating to British districts, and not included in those figures
2 The figures shown in columns 7 to 9 and 11 include—gallons of spirit and—gallons of beer for consumption by troops
3 The figures shown in columns 10 include—gallons issued free of duty to the Supply and Transport Corps and—gallons issued direct to regiments on payment of duty
4 The figures in column 15 include—seers issued to treasurers and their agents

Issues to special permit holders Gallons L, P

IMPERIAL RETURN IV-A.

Imports and exports of excisable articles of different descriptions from and to other British Indian provinces
(a) on payment of duty and (b) in bond.

Description of excisable articles	IMPORTS						EXPORTS					
	DUTY PAID			IN BOND.			DUTY PAID			IN BOND.		
	From—	From—	Total.	From—	From—	Total	To—	To—	Total.	To—	To—	Total.
	3	3	4	5	6	7	8	9	10	11	12	13
1												

FORM G 42.

IMPERIAL RETURN V

Name of district	Area in square miles			Population (in thousands)			Number of square miles per shop						Number of shops per 100,000 of population						Consumption per 100 of the population in gallons or seers (to two places of decimal)			Average taxation per proof gallon or seer in rupees (to two places of decimal)									Average total excise revenue per head of population (vide column 83 of Imperial return I)	
	Urban	Rural	Distillery system	Urban	Rural	Distillery system	Country spirit	Urban	Rural	Opium	Urban	Rural	Country spirit	Urban	Rural	Opium	Urban	Rural	Country spirit (distillery area)	Opium	Hemp drugs	Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total		Duty	Vend fees	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26							

Page	Form no.	Amendment or addition.
180	G 47	<p><i>For conditions under the chart substitute the following .—</i></p> <p style="text-align: center;"><i>Conditions of sales</i></p> <p>The sales will be made subject to the following conditions in addition to the special and general conditions specified in the existing forms of licence which should be read out before the sales commence —</p> <ul style="list-style-type: none"> (a) The Collector is not bound to accept the highest or any bid (b) The acceptance by the Collector of any bid is subject to the confirmation of the Excise Commissioner or the Board of Revenue, as the case may be (c) Every person bidding will be held to his bid, whether it be the highest or not and it will be distinctly understood that any remission of the sum bid will under no circumstances be considered (d) No person shall be allowed to bid at auction on behalf of another person, unless he holds a written authority from such other person to do so, or such person is present at the auction and authorises or ratifies the bid made on his behalf (e) A sum equal to one-sixth of the annual fees shall be payable on the fall of the hammer or before the conclusion of the sales of the day and the balance by such instalments as shall be specified in the licence to be granted. In the case of drugs contracts a reasonable security (to be fixed by the Collector) for the due payment of the licence fees, shall be required, in addition to the advance payment of $\frac{1}{6}$th of the annual fees (f) In default of payment of the security instalment at the time of sale, the licence will be re sold. Should the price offered at the re sale be less than that tendered at the first sale, the difference will be recoverable from the person who made the higher tender (g) In districts in which either the farming system or the out-still system is in force, the liquor shall be coloured with sandal wood (<i>lal chandan</i>) the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold in tracts under these systems (h) Every shop for which a licence is issued shall be kept open throughout the year, except where otherwise specially ordered, and a supply of the commodity for sale of which it is licensed sufficient to meet the demand of consumers, shall be maintained (i) No enhancement of the duty on a drug shall be made during the term of a lease unless three months' notice is given to the farmer, and such enhancement shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall— (1) if the issues of the drug on which the duty is to be enhanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund of the increment of the duty on the quantity of the drug issued from the date on which the enhanced duty comes into force to the date of the termination of the lease, or

Page.	Form no	Amendment or addition.
183	G 51	<p>(2) if the issues for the said period have exceeded 200 score, be at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months' notice in writing to the Collector of his intention to do so or to retain the lease for the period for which it is granted, paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect</p> <p>.. In the heading after the word "work" <i>add</i> "for</p>